

(7) The Government of India will defray the cost of passage granted to soldiers travelling to and from England on duty.

(8) The fees payable by the parents of soldiers at Sandhurst are not yet settled but will probably amount to £15 per annum for Indian candidates in addition to ordinary expenses.

(9) An allowance of 1 shilling a day towards the expenses of messing, washing and other necessaries, will be contributed by Government for such soldiers while in residence at the College. All expenses which cannot be covered by this allowance will be chargeable to the parent or guardian of the soldier.

(10) It is considered desirable that such soldiers should receive a pocket money allowance not exceeding £10 a year, to be paid through the College authorities.

(11) Soldiers selected for commissions will be subject to such rules and regulations as are ordinarily made from time to time for the maintenance of order and discipline at the College.

They will, while at the Royal Military College, belong to the ordinary College Mess and no special messing arrangements can be made on their behalf.

Soldiers will wear uniforms of the College but will be allowed their national head-dress should they so desire.

They will not be allowed to take private or personal attendance of any kind at the College.

(12) One of the rules for candidates to the Royal Military College is that a soldier should be unmarried. This rule will be waived in the case of Indian candidates, but in no circumstances will a soldier be allowed to take his wife or family to England.

(13) The 12-month course at the College lasts 18 months. As it will be impossible for soldiers to return to India during the recesses, arrangements will have to be made for their accommodation in England during these periods, either by their parents or guardians or by the India Office on behalf of the Government.

(14) Candidates from India will have to qualify in the ordinary passing examination and will, on qualifying, be eligible for King's Commissions. Before being posted as fit for a commission, they must be certified to be in good mental and bodily health and free from any physical defects likely to interfere with the performance of their military duties. Those who are successful in obtaining commissions will enter the Indian Army as Second Lieutenants.

(15) The Private Secretary to His Excellency the Governor of Madras in whose applications should be made not later than February 8, 1905, will forward to the selected candidates the full of their conditions.

APPENDIX.

REGULATIONS GOVERNING THE INDIAN CANDIDATES FOR ADMISSION TO THE ROYAL MILITARY COLLEGE, SANDHURST.

1. The subjects of the examination and the maximum number of marks obtainable for each subject are as follows:—

Class I (Compulsory).					
					Marks.
(a) English	..	..	..	..	5,000
(b) Indian History and General Geography	..	..	..	..	2,000
(c) Mathematics (of necessity)	..	..	..	..	3,000
(d) An Indian Language	..	..	..	..	2,000
Class II (Optional).					
(e) and (f) =					
(a) Urdu	..	..	..	..	3,000
(b) Persian or Pashto	..	..	..	..	2,000
(c) Science: Physics and Chemistry	..	..	..	..	3,000
(d) Mathematics	..	..	..	..	3,000

2. All the subjects in class I must be taken up and not more than two of the subjects of class II. If Urdu is selected as subject (b) of class I, it cannot be taken up as one of the two subjects in class II.

Candidates who take up French in the qualifying examination are wanted to make use of the Dada Sagorik rather in writing.

3. Candidates will be required to qualify (i.e., to obtain not less than 25 per cent of the total marks offered) in each of the four compulsory subjects named in class I.

Candidates who fail in a compulsory subject but make 5,000 marks or more in the aggregate will be considered as qualified candidates next day to the aggregate of the marks obtained.

4. In addition to the above named subjects candidates may take up freehand drawing to which 400 marks will be allotted.

REGULATIONS GOVERNING THE ENTRANCE EXAMINATION.

English—Marks 2,000.

There are

Three. Three alternative subjects to be given for an essay on either of which candidates may choose one.

To production of a page (read out to the candidate).

General paper (to test general knowledge and intelligence).

Indian History (General)—Marks 1,000.

Questions will be set which will give the candidates an opportunity of showing his general knowledge of Indian History. Questions will deal only with the broad outlines of the subject and knowledge of detail will not be required. Some choice of questions will be allowed.

Geography—Marks 1,000

The Earth—its dimensions and surface measurements.
Latitude and Longitude. The meridian—day, night and seasons.
The main physical features of the world, with special reference to the British Empire.
General Political Geography of the world, with special reference to British possessions and India, and the frontiers frontier territories adjacent to them.

Mathematics (Elementary)—Marks 1,000.

All candidates will be expected to know British Linear, Square and Circle measures and decimal weights.

The ordinary rules of Arithmetic. The metric system.
Measurements of length, area, volume. Measurements of area by dimensions (including figures and solids), by squared paper.

Algebra—Formulas and symbols may be used. Questions will not be set on proved rules or true division. *The use of the rule and the use and theory of recurring decimals are not required.*

The problems of arithmetic involving of fundamental principles and methods in applications to simple practical problems. Accuracy and accuracy of answers are required, and the methods of answers employed must be clearly indicated. In the solution of special questions it is to be assumed by a particular method, candidates are at liberty to show their own method from any branch of mathematics.

An Indian Vernacular—Marks 1,000.

1. Translation from the Vernacular into English.
2. Translation from English into the Vernacular.
3. An essay on literature on one or two alternative subjects.
4. Colloquial. Candidates to—
 - (a) talk in the Vernacular.
 - (b) write a short dictated passage in the Vernacular.

Urdu—Marks 1,000.

1. Translation from Urdu into English.
2. Translation from English into Urdu.
3. An essay or letter on one or two alternative subjects.
4. Colloquial. Candidates to—
 - (a) talk in Urdu.
 - (b) write a short dictated passage in Urdu.

Persian or Sindhi—Marks 1,000.

1. Translation from Persian (or Sindhi) into English.
2. Translation from English into Persian (or Sindhi).

*Science (Physics and Chemistry)—Marks 2,000.**Physics—Marks 1,000.*

Heat—Characteristics and use of thermometers. Expansion of solids, liquids and gases. Specific heat. Phenomena of change of state; vapour pressure, latent heat. Simple phenomena of conduction, convection and radiation of heat. Heat as a form of energy.

Light—Rectilinear propagation. Reflection and refraction; formation of images by plane and spherical mirrors, and by convex and concave lenses. Telescopes and microscopes. The dispersion of light by a prism.

Magnetism—Simple phenomena of magnetism; induction. Lines of force in a magnetic field; terrestrial magnetism. Elementary quantitative notions of strength of pole, magnetic force due to a pole, strength of field.

Electricity—Electrostatics; induction. The electrometer; electrophorus. Elementary notions of potential and capacity. Distribution of charge on conductors.

Practical work—Simple experiments on the subjects matter of the preceding syllabus, for examination.

Verification of Boyle's law. Testing the standard points of thermometers. Determination of specific heat by the method of mixtures. Determination of melting and boiling points. Verification of the laws of reflection and refraction. Determination of the positions of images formed by plane and spherical mirrors and by convex lenses. Mapping lines of force in magnetic field.

In the case of a practical test being demanded, the chief of the marks will be allotted to the written paper.

Chemistry—Marks 1,000

Classification of matter into simple substances and mixtures, elements and compounds. The chemistry of water and of its constituent elements; water as a solvent; natural waters.

The atmosphere; combustion, oxidation, the various classes of oxides. Acids, bases and salts. Chlorine and hydrogen chloride; nitrogen, ammonia and nitric acid; sulphur, sulphur dioxide and sulphur trioxide. Carbon: the oxides of carbon; carbonic acids. Flame. Physical properties of the common metals, mercury, lead, tin, copper, zinc, iron, and aluminium; and preparation of their elementary oxides.

Practical work—Simple exercises, which may include weighing and the measurement of volumes of liquids and gases, will be set on the subjects of the preceding syllabus, but including—

Determination of change of weight in a simple reaction; measurement of the gas evolved during solution of a metal. Verification of the behaviour of substances upon the influence of heat and in any in chemical reaction. Preparation of the gases mentioned above; preparation of acids from metals and oxides by general methods.

Questions will not be set on nomenclature or on technical processes of manufacture.

Experiments will be attended to accurately, and to clear description of the work done. When necessary, reflective exercises will be given to enable candidates to apply their general knowledge of practical chemistry to the problem set.

In the event of a practical test being impossible, the whole of the work will be entered in the written papers.

Mathematics—Books 3,603.

Arithmetic and Mensuration—Includes Mathematics (Elementary) together with—
Use of decimals in approximate calculations.

Measurement of volumes by dimensions (cylinder, sphere, cone and pyramid, by displacement (specific, graduated jar, levelling), by use of the principle of Archimedes, Measurement of weight, use of balance. Measurement of density of solids, gravity.

Algebra—Formulae and symbols may be used. Questions will not be asked beyond vulgar or pure division. The subjects of the solid cone, and the use and theory of measuring discounts, are not required.

Geometry—The elements of geometrical drawing and practical geometry. Measure of angles, use of protractor. The contents of Books I to III of Euclid's Geometry, including application to the mensuration of areas. A working knowledge of the truth of the properties of similar figures and solid figures as a necessary preliminary to the solution of similar problems in construction. **Algebra**—Two easy quadratic equations. The elementary use of graphs.

The solution of equations should be worked out in a few straight lines; the candidate should be considered to test the accuracy of solution by substitution. Similar moderate problems, such as the simplification of arithmetical fractions, will not be asked for.

The questions in mathematics will test knowledge of fundamental principles and readiness in application to simple practical problems. Judicious and accurate use of words is expected, and the methods of solution employed must be clearly indicated. In the absence of special instructions that a question is to be answered by a particular method, candidates are at liberty to choose their own method from any branch of mathematics.

CHANDRASEKHAR HENRI, M.A.B.A.,
20th January 1933

A. C. DUFF,
Private Secretary

PUBLIC DEPARTMENT.

LEAVE.

Post St. George, January 12, 1933.

No. 20.—Under articles 224, 225 and 226 (b) of the Civil Service Regulations and the Government of India, Finance Department Letters Nos. 1061 G.O. S. dated the 16th February 1927, and 10147 G.O.S. dated the 20th/21st December 1929, Mr. K. Palanisami Naidu, I.C.S., sanctioned leave without medical certificate as follows from or after the 1st April 1931:—
(a) continued privilege leave and furlough on full average salary for eight months, and
(b) furlough on half average salary for two months in continuation.

APPOINTMENTS.

No. 21.—The following permanent appointments of a District and Sessions Judge is notified:—
M.S.R. Van Sahasra: Cumbalacoom Mangamalai Tirumalaiah Subbaripper Ameyal, Judge, City Civil Court, to be District and Sessions Judge, South grade, with effect from the date of retirement of M.S.R. Van Sahasra T. Sundarapala Nayana Gera.

NOTIFICATIONS.

Post St. George, January 25, 1933.

No. 22.—In pursuance of the powers conferred by section 15, sub-section (1) of the Indian Press Act, 1910, the Government in Council hereby declare to be forfeited to His Majesty all copies, or any copy, of the book in German entitled "Indien Land" and of its translation into English with the title "The True Verdict of India" issued by the Indian National Committee (European Centre) and published by Ferdinand Wijn, Bonn, inasmuch as the said book contains passages which are of the nature described in section 4, sub-section (1), clause (c) of the said Act.

No. 23.—The following notification of the Government of India is republished:—

DEPARTMENT OF COMMERCE AND INDUSTRY.

CUSTOMS DUTIES.

Dated, 14th January 1933.

No. 595-D.—In pursuance of the powers conferred by section 15 of the Indian Customs Act, 1912 (XXII of 1912) as amended by Act XIII of 1924, the Government in Council is pleased to prohibit the bringing by sea or by land, into British India of any copy of the book in German entitled "Indien Land" and of its translation into English with the title "The True Verdict of India" issued by the Indian National Committee (European Centre) and published by Ferdinand Wijn, Bonn.

R. A. GRAHAM,
Acting Chief Secretary.

(Political.)

NOTIFICATION.

Fort St. George, January 25, 1920.

No. 5.—The following notification of the Government of India is republished:—
PERSONS AND POLITICAL DEPARTMENT

Dated, 16th January 1920.

No. 1252-D.—Revenue.—In the notification by the Government of India in the Foreign and Political Department, No. 10-1-C, dated the 1st January 1920, for "Mr. Samuel Kappas Chakravartty, Assistant, Amroha, Office of Government Engineer of Amroha, South India Railway, Trichinopoly, Madras Presidency," read "Mr. Samuel Kappas Chakravartty, Assistant Audit Officer, Office of the Chief Auditor, Cash and Settlements Railway, Lucknow, United Provinces of Agra and Oudh."

E. A. GRHAM,
Acting Chief Secretary.

(Ecclesiastical.)

EXTENSION OF LEAVE.

Fort St. George, January 19, 1920.

No. 7.—The Reverend John Henry Horton, M.B.A., M.A., B.A., special privilege leave from the 1st to the 15th October 1919, both days inclusive, to cover the period of his absence of leave.

E. A. GRHAM,
Acting Chief Secretary.

HOME DEPARTMENT.

(Judicial.)

LEAVE.

Fort St. George, January 21, 1920.

No. 24.—Mr. Frederick Arnold Hamilton, Superintendent of Police, sanctioned privilege leave and furlough for seven months (privilege leave for six months, furlough for one month) for two months and on half average salary for three months from the 24th December 1919 under articles 280, 281 and 284 (4) of the Civil Service Regulations, G.O. No. 377, Financial, dated 7th March 1914 and Government of India letter No. 1914-C.M.B., dated the 29th/30th December 1919. (This month Home Department Notification No. 928, dated the 19th November 1919, published at page 1232 of Part I of the Fort St. George Gazette, dated the 26th March.)

Fort St. George, January 27, 1920.

No. 45.—Mr. Frederick Arnold West, Deputy Inspector-General of Police, Northern Region, sanctioned privilege leave and furlough from earlier the 1st April 1920 to the 30th September 1920, both days inclusive, under articles 280, 281, 284 (4), 285 and 286 (4) Civil Service Regulations and Government of India, Finance Department, letter No. 1914-C.M.B., dated 29th/30th December 1919.

Fort St. George, January 28, 1920.

No. 22.—Mr. J. C. Adam, Barr-at-Law, Civil Pendency Magistrate, Madras, sanctioned privilege leave and furlough for eight months with effect from or after the 2nd February 1920 under articles 280 and 281 (4) of the Civil Service Regulations.

EXTENSION OF LEAVE.

Fort St. George, January 25, 1920.

No. 48.—Mr. Harold Mount Williams, Superintendent of Police, has been granted by the Secretary of State extension of furlough for four months and two days.

APPOINTMENTS.

Fort St. George, January 21, 1920.

No. 54.—The Governor in Council is pleased to appoint the undermentioned gentlemen to be Assistant Superintendents of the Madras Police, as gazetted, with effect from the 25th December 1919:—

Mr. C. R. Laxminarayan

Mr. E. Tuckson.

Fort St. George, January 15, 1920.

No. 43.—Under the provisions of article 9, 31, of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to appoint the Sub-Judge, Sub-C, at, Rajahmundry, to be an Assistant Sessions Judge, for the Godavari Sessions Division.

POSTINGS.

Fort St. George, January 25, 1920.

No. 44.—M.R. Rajahmundry, District Revenue, Sub-Judge, second grade, to Sub-Court, Kurnool, as relief from the post of Additional Sessions Judge, Bellary, on the 26th January 1920.

Fort St. George, January 27, 1920.

No. 41.—M.R. Rajahmundry, District Revenue, Sub-Judge, third grade, as relief from leave, to the Additional Sub-Court, Chintamani.

WITHDRAWAL OF POWERS

For St. George, January 25, 1930

No. 58.—Under the provisions of section 41 of the Code of Criminal Procedure, 1919, the Governor in Council withdrew the powers of a Special Magistrate for the area comprised within the jurisdiction of the Bench of Magistrates at Calicut in the event of either or both of the under-mentioned conditions who had resigned in appointment:—

M. M. Dr. Vishnu Narayanaiah, D. Sc., Bangalore Metallurgical Academy.

ENVIRONMENTAL QUALITY OF ECOSYSTEMS

At. 85—Under section 87 of the Code of Criminal Procedure, 1908, the aforementioned offence is supposed to have appeals from the sessions of second and third class magistrates.

of Youth Agency. *Journal of the American Academy of Child and Adolescent Psychiatry*, 1980, 19, 348-354.

By 500—Under section 367 of the Code of Criminal Procedure, 1898, the undersigned officers are authorized to take down the evidence of witnesses with their own hand in the English language.

С. 100. — *Богданов, Евгений*. Архивист. Восстание Мегистов в окрестностях Ташкента.

Rev. S. Serra, January 18, 1972

Rev. St. George, January 18, 1924.
 M.B. St. George, Assistant Secretary, Judge in the District of
 Columbia.

Prof. Dr. George, January 24, 1942.

Mr. John William Hughes, J. D. D., District Judge in the District of Annapolis.

M.R.B. Tadzevagan seems *Strigolus apus* Averul, First-class Magistrate in the district of Trichinopoly.

Post. Ad. George, January 23, 1894.

[illegible]

M.E. By And Narayanaswami Nayak Swamiji Swamiji Swamiji - for the area comprised

Box 20, Kansas, January 21, 1926.

M. E. Ry. Mobil Arrangements—For the area comprised within the jurisdiction of the South of Massachusetts at Springfield, in the District of Newark.

Prof. H. Hagen, January 24, 1910.

М.Б.Ры. Перегудов Борис Апполынович Ры-

M. E. Dr. O. Shchegolev, Nizhny Novgorod University, Nizhny Novgorod, Gorky.

M. K. R. G. K. Vaidyanathan Arjunan, Arjunan, Arjunan

doi:10.1371/journal.pone.0142001.g001

M. H. Ry. Ovsinche Makhlyar Poterayev Makhlyar

Journal

K. H. Qadir, Roshah, Mehemmed, Tashah, Sahit

Behadur

Port St. George, January 21, 1856.

182—Kudat's presidential decree No. 1, series 13 of the Code of Criminal Procedure, 1935, and its execution of Mandaturo No. 977, dated the 22nd November 1935, the Governor in Council is giving its written approval to the *Maestros de Artes* Donato Khas Bichbar, a special magistrate for the town of Chomskard in the Nijnes district, all ordinary and additional powers of a magistrate of the first-class, in respect of having power to trial before the Bench of Magistrates, constituted in the town, under Notification No. 424, dated the 17th October 1932, published in the Gazette of 1932, Part I of the 2nd 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 86

Rev. St. George, January 13, 1900.

20. 122.—Under section 12 of the Code of Criminal Procedure, 1908, the undersigned officers are appointed to be magistrates of the second class, and, under section 17, they are invested with all the powers specified in the fourth schedule as powers which the Government may confer on a magistrate of that class, except the power to pass orders as to first offenders under section 402(1)(a).

M.R.S. Enayemagboh Keakasi Sogun, Deputy Beholder and Sub-Magistrate in the district of Oshogbo.

Fort St. George, January 22, 1868.

Muhammad Maki-abbas, Babu, Bul-Bulghayev in the district of Ouzjov.

11.11.11. Folium Induratus Ranpen Cheri, Dictionary Sub-Magistrate in the district of Solera.

Post St. George, January 26, 1921

M.L.B. Conference Rajan Chetty, Deputy Collector and Magistrate is the District of Tenkasi.

Fort St. George, January 10, 1879.
 to all the Chiefs of Colonial Townships.

26, 194.—Under section 12 of the Code of Criminal Procedure, 1879, the aforementioned officers are appointed to be magistrates of the third class, and, under section 13, they are invested with all the powers specified in the fourth schedule as powers which the Government may confer on a magistrate of that class.—

Mr. Sengottam Venkatesan Sengottam, I.O.B., Assistant Collector in the District of Coimbatore.

Mr. Alexander Robert McVey, L.Q.S., Assistant Collector in the District of Tientsin.

Draft amendments to the rules for the registration, possession and transport of petroleum.

(1) In rule 3, Chapter V, Part II of the said rules, the words 'otherwise than in bulk' shall be omitted.

(2) In rule 6, Chapter V, Part II of the said rules, the words 'either than in bulk' shall be omitted.

(3) In Form B—

(a) the words 'otherwise than in bulk', wherever they occur, shall be omitted; and

(b) in condition 1 of the conditions attached to the form, after the words 'The petroleum, the words 'if not in bulk' shall be inserted.

(4) In Form C—

(a) for the words 'otherwise than in bulk' the words 'in bulk or otherwise than in bulk' shall be substituted; and

(b) in condition 1 of sub-head I of the conditions attached to the form, after the words 'The petroleum' the words 'if not in bulk' shall be inserted.

(5) In Form L-A for the words 'in bulk or otherwise than in bulk', wherever they occur, the words 'in bulk or otherwise than in bulk' shall be substituted.

(6) In Form E—

(a) the words 'cases or packages containing in all' shall be enclosed in brackets and an asterisk placed before the opening bracket; and the following marginal reference shall be inserted, namely:—

'To be omitted when petroleum is transported in bulk,' and

(b) in condition 1 of the conditions attached to the form, after the words 'The petroleum, the words 'if not in bulk' shall be inserted.

Fort St. George, January 20, 1926.

No. 111.—The following names of additions, whose certificates granted by the Madras Government in accordance with the rules made under section 114 (2) of the Indian Companies Act, 1913, have been renewed, are published for general information:—

(a) Name—S. S. Subrahmanyam Appa.

Address—Covindal Andhra, Tanjore.

Restricted or unrestricted—Restricted.

Permanent or temporary—Temporary.

Date of expiry after renewal—31st June 1929.

Language the accounts in which the holder is entitled to audit—Tamil.

(b) Name—Nichtala Thegaray Naama.

Address—Arumantur and Andhra, Madhavapeta, Tanjore.

Restricted or unrestricted—Restricted.

Permanent or temporary—Temporary.

Date of expiry after renewal—31st December 1927.

Language the accounts in which the holder is entitled to audit—English and Telugu.

Fort St. George, January 21, 1926.

(c) Name—M. R. N. K. Narayana Appa.

Address—Head and dock, Messrs. Fraser & Neave, Chatterjee Associates, 17 American Street, Madras.

Restricted or unrestricted—Restricted.

Permanent or temporary—Temporary.

Date of expiry after renewal—31st December 1925.

Language the accounts in which the holder is entitled to audit—English and Tamil.

(d) Name—M. R. N. K. S. Subrahmanyam P. Pal.

Address—No. 18, Thambal Chetti Street, Bangalore, Madras.

Restricted or unrestricted—Restricted.

Permanent or temporary—Temporary.

Date of expiry after renewal—31st December 1925.

Language the accounts in which the holder is entitled to audit—Tamil.

Fort St. George, January 22, 1926.

(e) Name—K. A. Subbaray Appa.

Address—No. 12, New Street, Madras.

Restricted or unrestricted—Restricted.

Permanent or temporary—Temporary.

Date of expiry after renewal—31st December 1925.

Language the accounts in which the holder is entitled to audit—English, Tamil and Malayalam.

Fort St. George, January 23, 1926.

No. 112.—Under the provisions of section 3 of the Indian Registration Act, 1908 (XVI of 1908), the Government in Council is pleased to direct that, from and after the 1st March 1926, the undermentioned seven villages which are now part of the registration sub-district of Gundlupet, the undermentioned twenty-eight villages which are now part of the registration sub-district of Palakkad and the undermentioned ten villages which are now part of the registration sub-district of Suleis in the District of Coimbatore—Shikole in detached Chavandam and incorporated into a new registration sub-district under the designation of the registration sub-district of Kumbhakuram. The limits of

the villages shall be the limits which shall, from time to time, be determined for administrative purposes:—

Serial number.	Survey number.	Name of village.	Serial number.	Survey number.	Name of village.
COMBESBURGH SUB-DISTRICT.			POLLACK SUB-DISTRICT—cont.		
COMBESBURGH TOWN.			For other TOWN—cont.		
(Overseer's)			(Overseer's—cont.)		
1	26	Averleyham.	19	14	Kellogg'sham.
2	27	Blackpoolham.	20	15A	Kellogg'sham.
3	28	Blackpoolham.	21	2	Kellogg'sham.
4	29	Blackpoolham.	22	3	Kellogg'sham.
5	30	Blackpoolham.	23	4	Kellogg'sham.
(Overseer's)			24	5	Kellogg'sham.
6	31	Blackpoolham.	25	6	Kellogg'sham.
7	32	Blackpoolham.	26	7	Kellogg'sham.
POLLACK SUB-DISTRICT.			27	8	Kellogg'sham.
POLLACK TOWN.			28	9	Kellogg'sham.
(Overseer's)			29	10	Kellogg'sham.
1	33	Blackpoolham.	30	11	Kellogg'sham.
2	34	Blackpoolham.	31	12	Kellogg'sham.
3	35	Blackpoolham.	32	13	Kellogg'sham.
4	36	Blackpoolham.	33	14	Kellogg'sham.
5	37	Blackpoolham.	34	15	Kellogg'sham.
6	38	Blackpoolham.	35	16	Kellogg'sham.
7	39	Blackpoolham.	36	17	Kellogg'sham.
8	40	Blackpoolham.	37	18	Kellogg'sham.
9	41	Blackpoolham.	38	19	Kellogg'sham.
10	42	Blackpoolham.	39	20	Kellogg'sham.
11	43	Blackpoolham.	40	21	Kellogg'sham.
12	44	Blackpoolham.	41	22	Kellogg'sham.
13	45	Blackpoolham.	42	23	Kellogg'sham.
14	46	Blackpoolham.	43	24	Kellogg'sham.
15	47	Blackpoolham.	44	25	Kellogg'sham.
16	48	Blackpoolham.	45	26	Kellogg'sham.
17	49	Blackpoolham.	46	27	Kellogg'sham.
18	50	Blackpoolham.	47	28	Kellogg'sham.

No. 112.—Under the provision of section 4 of the Indian Registration Act, XVI of 1908, the Registrar in Council is pleased to direct that from and after the 1st March 1927 the undermentioned villages which now form part of the registration sub-district of Bapatnagar, the undermentioned villages which now form part of the registration sub-district of Chhapra and the undermentioned villages which now form part of the registration sub-district of Ghazipur, be detached therefrom and constituted into a new separate sub-district under the designation of the registration sub-district of Kishanganj. The limits of the villages shall be the limits which shall, from time to time, be determined for administrative purposes:—

Serial number.	Survey number.	Name of village.	Serial number.	Survey number.	Name of village.
RAJAPALAYAM SUB-DISTRICT.			SHIVAPUR SUB-DISTRICT—cont.		
RAJAPALAYAM TOWN.			SHIVAPUR TOWN—cont.		
(Overseer's)			(Overseer's—cont.)		
1	21	Kishanganj.	11	27	Kishanganj.
2	22	Kishanganj.	12	28	Kishanganj.
RAJAPALAYAM TOWN.			SHIVAPUR TOWN.		
(Overseer's)			(Overseer's)		
3	23	Kishanganj.	13	29	Kishanganj.
4	24	Kishanganj.	14	30	Kishanganj.
RAJAPALAYAM TOWN.			SHIVAPUR TOWN.		
(Overseer's)			(Overseer's)		
5	25	Kishanganj.	15	31	Kishanganj.
6	26	Kishanganj.	16	32	Kishanganj.
7	27	Kishanganj.	17	33	Kishanganj.
8	28	Kishanganj.	18	34	Kishanganj.
9	29	Kishanganj.	19	35	Kishanganj.
10	30	Kishanganj.	20	36	Kishanganj.
RAJAPALAYAM TOWN.			SHIVAPUR TOWN.		
(Overseer's)			(Overseer's)		
11	31	Kishanganj.	21	37	Kishanganj.
12	32	Kishanganj.	22	38	Kishanganj.
13	33	Kishanganj.	23	39	Kishanganj.
14	34	Kishanganj.	24	40	Kishanganj.
15	35	Kishanganj.	25	41	Kishanganj.
16	36	Kishanganj.	26	42	Kishanganj.
17	37	Kishanganj.	27	43	Kishanganj.
18	38	Kishanganj.	28	44	Kishanganj.
19	39	Kishanganj.	29	45	Kishanganj.
20	40	Kishanganj.	30	46	Kishanganj.
21	41	Kishanganj.	31	47	Kishanganj.
22	42	Kishanganj.	32	48	Kishanganj.
23	43	Kishanganj.	33	49	Kishanganj.
24	44	Kishanganj.	34	50	Kishanganj.
25	45	Kishanganj.	35	51	Kishanganj.
26	46	Kishanganj.	36	52	Kishanganj.
27	47	Kishanganj.	37	53	Kishanganj.
28	48	Kishanganj.	38	54	Kishanganj.
29	49	Kishanganj.	39	55	Kishanganj.
30	50	Kishanganj.	40	56	Kishanganj.
31	51	Kishanganj.	41	57	Kishanganj.
32	52	Kishanganj.	42	58	Kishanganj.
33	53	Kishanganj.	43	59	Kishanganj.
34	54	Kishanganj.	44	60	Kishanganj.
35	55	Kishanganj.	45	61	Kishanganj.
36	56	Kishanganj.	46	62	Kishanganj.
37	57	Kishanganj.	47	63	Kishanganj.
38	58	Kishanganj.	48	64	Kishanganj.
39	59	Kishanganj.	49	65	Kishanganj.
40	60	Kishanganj.	50	66	Kishanganj.
41	61	Kishanganj.	51	67	Kishanganj.
42	62	Kishanganj.	52	68	Kishanganj.
43	63	Kishanganj.	53	69	Kishanganj.
44	64	Kishanganj.	54	70	Kishanganj.
45	65	Kishanganj.	55	71	Kishanganj.
46	66	Kishanganj.	56	72	Kishanganj.
47	67	Kishanganj.	57	73	Kishanganj.
48	68	Kishanganj.	58	74	Kishanganj.
49	69	Kishanganj.	59	75	Kishanganj.
50	70	Kishanganj.	60	76	Kishanganj.
51	71	Kishanganj.	61	77	Kishanganj.
52	72	Kishanganj.	62	78	Kishanganj.
53	73	Kishanganj.	63	79	Kishanganj.
54	74	Kishanganj.	64	80	Kishanganj.
55	75	Kishanganj.	65	81	Kishanganj.
56	76	Kishanganj.	66	82	Kishanganj.
57	77	Kishanganj.	67	83	Kishanganj.
58	78	Kishanganj.	68	84	Kishanganj.
59	79	Kishanganj.	69	85	Kishanganj.
60	80	Kishanganj.	70	86	Kishanganj.
61	81	Kishanganj.	71	87	Kishanganj.
62	82	Kishanganj.	72	88	Kishanganj.
63	83	Kishanganj.	73	89	Kishanganj.
64	84	Kishanganj.	74	90	Kishanganj.
65	85	Kishanganj.	75	91	Kishanganj.
66	86	Kishanganj.	76	92	Kishanganj.
67	87	Kishanganj.	77	93	Kishanganj.
68	88	Kishanganj.	78	94	Kishanganj.
69	89	Kishanganj.	79	95	Kishanganj.
70	90	Kishanganj.	80	96	Kishanganj.
71	91	Kishanganj.	81	97	Kishanganj.
72	92	Kishanganj.	82	98	Kishanganj.
73	93	Kishanganj.	83	99	Kishanganj.
74	94	Kishanganj.	84	100	Kishanganj.
75	95	Kishanganj.	85	101	Kishanganj.
76	96	Kishanganj.	86	102	Kishanganj.
77	97	Kishanganj.	87	103	Kishanganj.
78	98	Kishanganj.	88	104	Kishanganj.
79	99	Kishanganj.	89	105	Kishanganj.
80	100	Kishanganj.	90	106	Kishanganj.
81	101	Kishanganj.	91	107	Kishanganj.
82	102	Kishanganj.	92	108	Kishanganj.
83	103	Kishanganj.	93	109	Kishanganj.
84	104	Kishanganj.	94	110	Kishanganj.
85	105	Kishanganj.	95	111	Kishanganj.
86	106	Kishanganj.	96	112	Kishanganj.
87	107	Kishanganj.	97	113	Kishanganj.
88	108	Kishanganj.	98	114	Kishanganj.
89	109	Kishanganj.	99	115	Kishanganj.
90	110	Kishanganj.	100	116	Kishanganj.
91	111	Kishanganj.	101	117	Kishanganj.
92	112	Kishanganj.	102	118	Kishanganj.
93	113	Kishanganj.	103	119	Kishanganj.
94	114	Kishanganj.	104	120	Kishanganj.
95	115	Kishanganj.	105	121	Kishanganj.
96	116	Kishanganj.	106	122	Kishanganj.
97	117	Kishanganj.	107	123	Kishanganj.
98	118	Kishanganj.	108	124	Kishanganj.
99	119	Kishanganj.	109	125	Kishanganj.
100	120	Kishanganj.	110	126	Kishanganj.
101	121	Kishanganj.	111	127	Kishanganj.
102	122	Kishanganj.	112	128	Kishanganj.
103	123	Kishanganj.	113	129	Kishanganj.
104	124	Kishanganj.	114	130	Kishanganj.
105	125	Kishanganj.	115	131	Kishanganj.
106	126	Kishanganj.	116	132	Kishanganj.
107	127	Kishanganj.	117	133	Kishanganj.
108	128	Kishanganj.	118	134	Kishanganj.
109	129	Kishanganj.	119	135	Kishanganj.
110	130	Kishanganj.	120	136	Kishanganj.
111	131	Kishanganj.	121	137	Kishanganj.
112	132	Kishanganj.	122	138	Kishanganj.
113	133	Kishanganj.	123	139	Kishanganj.
114	134	Kishanganj.	124	140	Kishanganj.
115	135	Kishanganj.	125	141	Kishanganj.
116	136	Kishanganj.	126	142	Kishanganj.
117	137	Kishanganj.	127	143	Kishanganj.
118	138	Kishanganj.	128	144	Kishanganj.
119	139	Kishanganj.	129	145	Kishanganj.
120	140	Kishanganj.	130	146	Kishanganj.
121	141	Kishanganj.	131	147	Kishanganj.
122	142	Kishanganj.	132	148	Kishanganj.
123	143	Kishanganj.	133	149	Kishanganj.
124	144	Kishanganj.	134	150	Kishanganj.
125	145	Kishanganj.	135	151	Kishanganj.
126	146	Kishanganj.	136	152	Kishanganj.
127	147	Kishanganj.	137	153	Kishanganj.
128	148	Kishanganj.	138	154	Kishanganj.
129	149	Kishanganj.	139	155	Kishanganj.
130	150	Kishanganj.	140	156	Kishanganj.
131	151	Kishanganj.	141	157	Kishanganj.
132	152	Kishanganj.	142	158	Kishanganj.
133	153	Kishanganj.	143	159	Kishanganj.
134	154	Kishanganj.	144	160	Kishanganj.
135	155	Kishanganj.	145	161	Kishanganj.
136	156	Kishanganj.	146	162	Kishanganj.
137	157	Kishanganj.	147	163	Kishanganj.
138	158	Kishanganj.	148	164	Kishanganj.
139	159	Kishanganj.	149	165	Kishanganj.
140	160	Kishanganj.	150	166	Kishanganj.
141	161	Kishanganj.	151	167	Kishanganj.
142	162	Kishanganj.	152	168	Kishanganj.
143	163	Kishanganj.	153	169	Kishanganj.
144	164	Kishanganj.	154	170	Kishanganj.
145	165	Kishanganj.	155	171	Kishanganj.
146	166	Kishanganj.	156	172	Kishanganj.
147	167	Kishanganj.	157	173	Kishanganj.
148	168	Kishanganj.	158	174	Kishanganj.
149	169	Kishanganj.	159	175	Kishanganj.
150	170	Kishanganj.	160	176	Kishanganj.
151	171	Kishanganj.	161	177	Kishanganj.
152	172	Kishanganj.	162	178	Kishanganj.
153	173	Kishanganj.	163	179	Kishanganj.
154	174	Kishanganj.	164	180	Kishanganj.
155	175	Kishanganj.	165	181	Kishanganj.
156	176	Kishanganj.	166	182	Kishanganj.
157	177	Kishanganj.	167	183	Kishanganj.
158	178	Kishanganj.	168	184	Kishanganj.
159	179	Kishanganj.	169	185	Kishanganj.
160	180	Kishanganj.	170	186	Kishanganj.
161	181	Kishanganj.	171	187	Kishanganj.
162	182	Kishanganj.	172	188	Kishanganj.
163	183	Kishanganj.	173	189	Kishanganj.
164	184	Kishanganj.	174	190	Kishanganj.
165	185	Kishanganj.	175	191	Kishanganj.
166	186	Kishanganj.	176	192	Kishanganj.
167	187	Kishanganj.	177	193	Kishanganj.
168	188	Kishanganj.	178	194	Kishanganj.
169	189	Kishanganj.	179	195	Kishanganj.
170	190	Kishanganj.	180	196	Kishanganj.
171	191	Kishanganj.	181	197	Kishanganj.
172	192	Kishanganj.	182	198	Kishanganj.
173	193	Kishanganj.	183	199	Kishanganj.
174	194	Kishanganj.	184	200	Kishanganj.
175	195	Kishanganj.	185	201	Kishanganj.
176	196	Kishanganj.	186	202	Kishanganj.
177	197	Kishanganj.	187	203	Kishanganj.
178	198	Kishanganj.	188	204	Kish

NOTIFICATION.

Fort St. George, January 20, 1935.

No. 12.—The following resolution of the Government of India is republished:—

ARMY DEPARTMENT.

Delhi, the 29th December 1934.

No. 1547.—In Army Department Notification No. 2519, dated the 21st December 1934, the Government of India approved of the introduction of Army Instructions (India), as the medium for conveying the orders of the Right Hon'ble the Secretary of State for India, or the Governor General in Council, on matters affecting the Army in India.

2. Hitherto, orders relating to matters affecting the Royal Air Force in India, which require the sanction of the Government of India, have been conveyed either by means of Government letters, or, if the subject has been of general interest and of a non-confidential nature, through the medium of Army Instructions (India).

3. Following the practice adopted in the United Kingdom, whereby all orders regarding the Royal Air Force are issued separately from those concerning the Army, and in view of the experience of the Royal Air Force in India, the Government of India have decided that the procedure laid down in the orders should be adopted, with effect from the 1st January 1935, for the promulgation of decisions of the Government, and the orders affecting the Royal Air Force in India issued by the Air Officer Commanding, Royal Air Force, acting under the orders of the Executive and Commander-in-Chief in India:—

(a) Army Department letters conveying the sanction of the Government of India on subjects relating to the Royal Air Force will, in future, be restricted to cases of official or special applications, and to matters of a confidential nature.

(b) Decisions and orders of the Executive and Commander-in-Chief in India, which require the sanction of the Right Hon'ble the Secretary of State for India or the Governor-General in Council, on matters of a non-confidential nature affecting the Royal Air Force in India as a whole, will, in future, be issued simultaneously to all appropriate commands, as a form of communication to be designated 'Royal Air Force Instructions (India)'.¹

(c) Orders of general application issued by the Air Officer Commanding, Royal Air Force, acting under the orders of His Excellency the Commander-in-Chief in India, which do not require the sanction of the Government of India, will, in future, be promulgated as 'Royal Air Force Orders (India)'.² Air Ministry Orders, etc., which are deemed applicable to the Royal Air Force in India and do not involve expenditure, will be republished for general information as 'Royal Air Force Orders (India)'. Nothing, however, relating to the regulation of civil aviation in India should be published in these Orders. No should any order affecting any portion of the Royal Air Force serving under the Government of India be published in these Orders without the previous sanction of the Head of the Branch of Army Headquarters concerned.

(d) The Royal Air Force Instructions (India) will be printed over the signature of the Secretary to the Government of India, Army Department, and will appear on separate sheets numbered consecutively. They will be issued from time to time as may be necessary from the Government Press or such authority, civil and military concerned, in accordance with a distribution list of requirements. The first issue of these instructions will contain a reprint of all the orders issued to the Royal Air Force which have appeared in Army Instructions (India) from the 1st January 1935. A bound copy of these instructions will be issued quarterly with the Index.

(e) The Royal Air Force Orders (India) will be printed over the signature of the Air Officer Commanding, Royal Air Force in India, and will be issued from the Government Press regularly once a week to all commands, in accordance with a distribution list of requirements.

R. RAMACHANDRA RAO,
Secretary to Government.

FINANCIAL DEPARTMENT.

NOTIFICATION.

Fort St. George, January 22, 1935.

No. 4.—The following notification of the Government of India is republished:—

FINANCIAL DEPARTMENT.

Accounts.

Delhi, the 14th January 1935.

No. 457 E.—Mr. A. TAMMISWAMY APPAR, a Superintendent in the Office of the Deputy Accountant-General, Posts and Telegraphs, Madras, has been promoted subjectively as an Accounts Assistant Officer to that office, with effect from the 1st December 1934.

M. A. GRAMAX,
Deputy Chief Secretary.

LOCAL AND MUNICIPAL DEPARTMENT. (Legislative.)

APPOINTMENT.

Port St. George, January 27, 1920.

No. 1.—In accordance with the provisions of the Regulations relating to the nomination and election of Additional Members of the Legislative Council of the Governor of Port St. George, the name of the following candidate, elected to be an Additional Member of that Council by the electors mentioned opposite his name, is hereby published:—

Name of candidate.	For whom.
Mr. James Fletcher Simpson	The Madras Chamber of Commerce
	F. J. EDWARDS, Acting Secretary to Government.

NOTIFICATION.

Port St. George, December 18, 1919.

No. 47.—The Legislative Council of the Governor of Port St. George will meet in the Council Chamber, Port St. George, at 11 a.m. on Thursday, the 18th February 1920.

5. Under rule 41 of the rules for the conduct of business at meetings of the Legislative Council persons desirous of admission to the Council Chamber during the sitting should make application to the Secretary to the Council through a member of the Council and such application should reach the Secretary not later than Monday the 2nd February 1920.

F. D. STANG,
Secretary to the Council.

REVENUE DEPARTMENT.

LEAVE.

Port St. George, January 20, 1920.

No. 18.—Under articles 215, 262 and 305 of the Civil Service Regulations, M.B.Ey. PILLAI, Sub-Inspector, North Lakshmi Narayana Ashram Arangal, Deputy Collector, 19th grade, combined leave for six months (privilege leave for twelve days and leave on medical certificate for the remaining period) with effect from 31st December 1919.

Port St. George, January 18, 1920.

No. 19.—Under article 260 of the Civil Service Regulations and G.O. No. 127, Fortified, dated the 7th March 1917, M.B.Ey. Narayana Appayya Gopalaswami Appayya Arangal, Deputy Collector, third grade, privilege leave for four months and six days from or after the 1st February 1920.

APPOINTMENTS AND POSTINGS.

Port St. George, January 28, 1920.

No. 21.—The following appointments and postings of deputy collectors are ordered:—

- M.B.Ey. Bhagawanth Saayappa Saay, Tahsildar, Arangal, to act as Deputy Collector, seventh grade.
- M.B.Ey. Sri Subb Venkatesh Brahmayya Saay, Tahsildar, Guntur, to act as Deputy Collector, seventh grade.
- M.B.Ey. Sri Subb Venkatesh Ramasubrahmanya Parthasarathy Saay, Tahsildar, Khetra, to act as Deputy Collector, seventh grade.
- M.B.Ey. Bhagawanth Saayappa Saay, to general duty, Karikal.
- M.B.Ey. Karanthar Dhanasekaram Subbalaya Arangal, on completion of treasury training in South Arcot, to general duty, North Arcot.
- M.B.Ey. Sri Subb Venkatesh Brahmayya Saay, to general duty, Khetra.
- M.B.Ey. Sri Subb Venkatesh Ramasubrahmanya Parthasarathy Saay, to general duty, Nellore.
- M.B.Ey. Ashwary Kanyar Govindaswami Arangal, on return from leave, to general duty, North Arcot.
- M.B.Ey. Subbaraya Appayya Gopalaswami Arangal, on return from leave, to general duty, Karikal.

Port St. George, January 25, 1920.

- M.B.Ey. Dakshin Pillai Manikavas Pillai Arangal, special tahsildar for the survey of agricultural subdivisions, Madras District, to act as deputy collector, seventh grade.
- M.B.Ey. Bhagawanth Pillai Manikavas Pillai Arangal to general duty, Tirunelveli, vice Mr. G. R.P. Venkataswami, L.P.A., granted leave for six months from or after the 1st February 1920.

POSTINGS.

Port St. George, January 20, 1920.

No. 22.—The following postings of deputy collectors are ordered:—

- M.B.Ey. Narayana Subbalaya Arangal, on completion of special duty in Ramnad, to general duty, Ramnad.
- M.B.Ey. Venkatesh Venkatesh Subbalaya Arangal, from general duty, Ramnad, to the Tahsildary training, vice M.B.Ey. Bhagawanth Pillai Arangal, transferred to the Tahsildary training.

Notes.—The transfer of M.B.Ey. Pillai Subbalaya Saay Lakshmi Narayana Ashram Arangal, to the Tahsildary training, is notified in Notification No. 415, dated 18th December 1919, published on page 1212 of Part I of the Port St. George Gazette, dated 23rd December 1919.

Port St. George, January 15, 1919.

M. R. Ry. Kivindi Seemala, *Deputy Assistant Collector*, on suspension, of special duty for the absence of duty under the Madras Estates Land Act, 1908, in the Madras district, to special duty for the purpose of registering Kulkas in the same district.

Port St. George, January 15, 1919.

No. 11.—The following deputy collectors are posted to special duty under the Registrar of Companies Section:—

- (1) M. R. Ry. Kulkamallam Velamam Ramappa Ayyar, Deputy Collector, on return from leave.
- (2) M. R. Ry. Chavari Keshavaiah Vinnayand Ayya Gura, Deputy Collector on general duty.
- (3) M. R. Ry. Kumbala Ayyangar Sankaran Ayyangar Ayyar, Deputy Collector on general duty.
- (4) M. R. Ry. Kumbala Ayyangar Sankaran Ayyangar Ayyar, Deputy Collector on general duty.
- (5) M. R. Ry. Kumbala Ayyangar Sankaran Ayyangar Ayyar, Deputy Collector on general duty.
- (6) M. R. Ry. Kumbala Ayyangar Sankaran Ayyangar Ayyar, Deputy Collector on general duty.
- (7) M. R. Ry. Kumbala Ayyangar Sankaran Ayyangar Ayyar, Deputy Collector on general duty.
- (8) M. R. Ry. Kumbala Ayyangar Sankaran Ayyangar Ayyar, Deputy Collector on general duty.

NOTIFICATIONS.

Port St. George, January 2, 1919.

No. 24.—In exercise of the powers delegated to him under section 43, sub-section (1), of the Income-tax Act, VII of 1918, the Governor in Council directs that the following shall be substituted for form E under rule 17 in the rules published as the Financial (Revenue) Department notification No. 23, dated the 19th May 1918, on pages 578-81 of Part I of the Port St. George Gazette, dated the 4th June 1918, as subsequently amended:—

FORM E.

(Rule 17.)

Notice under section 25, sub-section (2), of Act VII of 1918.

No.

Date

To

With a view to testing the correctness of the returns furnished by you under section 17 of Act VII of 1918 for the year ending

I hereby require you to attend either in person or by representative and produce or cause to be produced for examination at my office at ^{or} all accounts, documents (including vouchers, receipts and receipts) and other evidence necessary to prove the extent of your income from all sources during the year to which the notice relates. Willful failure to comply with this notice will entail forfeiture of the right of objection to the assessment under section 21 of the Act and will render you liable to prosecution under section 29, sub-section (4), of the Act.

Collector.

Note.—In the case of money-lending, the capital account, ledger, day book and all necessary original documents must be produced.

1. For entries and memoranda in the stock book, ledger and day book used by partners, together with all vouchers, receipts and returns submitted to you for the return.

2. In the case of partners writing through agencies which change hands periodically, all old agency accounts must be produced unless the Collector is satisfied that they have been properly closed and are no longer required.

3. Accounts which cover a number of different businesses, branches or agencies are required to produce "head

quoting" accounts in which the results of their working are summarized.

4. All old accounts, and perfect cash books which entries have been brought forward must be produced.

5. In all cases the accounts must be accompanied by a statement signed by the person giving (a) a complete list of

the names of partners and (b) the names of the names, representative who is authorized to sign the accounts.

Port St. George, January 25, 1919.

No. 25.—Under section 2 of Madras Act XI of 1914 as amended by Act III of 1916, the Governor in Council is pleased to direct that Revenue Notification No. 36, dated 20th January 1919, published on page 74 of Part I of the Port St. George Gazette, dated 19th January 1919 be cancelled so far as it relates to the sharepans village of Kumbala, Kumbala, Kumbala, Kumbala, and that the provisions of the Madras Proprietary Estates Village Revenue Act XI of 1914 be so amended to extend to the village with effect from 1st March 1919.

No. 26.—Under the provisions of section 17 of the Cattle Traction Act, 1913, the Governor in Council is pleased to direct that double the fines mentioned in the said section shall be levied on each bullock, heifer, cow or horse which may be found within a radius of five miles of the town of Willy and impounded in a pound of that town.

ACQUISITION OF LANDS.

Port St. George, January 25, 1919.

Under section 3, Act I of 1914, the Governor in Council hereby directs that the land mentioned below and measuring 50,000 square feet, be the same a little more or less, be applied for a public purpose, to wit for the provision of houses for the (Panchayat) and, under sections 3 and 7 of the said Act, the (P) shall (P) Collector, Tanjore, be appointed to perform the functions of a Collector

- M. R. By. V. Ananthakrishna Mudaliyar Aravangal, President of the Wandiwash Co-operative Union, South Arcot district.
 M. R. By. M. Kalanidhis Udayar Aravangal, President of the Kallakurichi Superfencing Union, South Arcot district.
 M. R. By. K. Srinivasan Appayagar Aravangal, s.s., s.s., Secretary of the Tiruchirappalli Superfencing Union, South Arcot district.
 M. R. By. T. K. Venkataswamy Sanyal, Secretary of the Thiruvannamalai Superfencing Union, South Arcot district.
 M. R. By. K. V. Thiruvengala Mudaliyar Aravangal, Secretary of the Tiruvallur Superfencing Union, Tiruvallur district.
 M. R. By. S. Venkateswara Narayana Sanyal, Secretary of the Tiruchirappalli Superfencing Union, Tiruvallur district.
 M. R. By. O. Venkataswamy Acharyar Aravangal, President of the Tiruvallur Superfencing Union, Tiruvallur district.
 M. R. By. S. Narayanaswami Appay Aravangal, President of the Tiruvallur Superfencing Union, Tiruvallur district.
 M. R. By. Rao Sahib A. Srinivasan Appay Aravangal, President of the Tiruvallur Superfencing Union, Tiruvallur district.
 M. R. By. Rao Sahib K. F. Telle Gounder Aravangal, President of the Kallakurichi Co-operative Union, Tiruvallur district.
 M. R. By. K. M. Narayana Gounder Aravangal, President of the Tiruvallur Co-operative Union, Tiruvallur district.
 M. R. By. Rao Sahib O. Narayanaswami Aravangal, s.s., President of the Tiruvallur Co-operative Union, Tiruvallur district.
 M. R. By. K. L. Chandrasekhar Aravangal, s.s., Secretary of the Tiruvallur Co-operative Union, Tiruvallur district.
 M. R. By. D. Ganapathi Rao Aravangal, President of the Malabar Central Bank, Malabar district.

No. 28.—Under section 3 of the Co-operative Societies Act, 1903 the Governor in Council is pleased to appoint the following persons as Honorary Assistant Registrars of Co-operative Societies for the districts noted above them. They will hold office until 31st December 1920:—

Chingleput district.

- (1) M. R. By. K. Kandaswami Mudaliyar Aravangal, Secretary of the Tiruvallur Union.
 (2) M. R. By. T. Narayana Acharyar Aravangal, Secretary of the Tiruvallur Union.
 (3) M. R. By. K. S. Srinivasan Acharyar Aravangal, President of the Tiruvallur Union.
 (4) M. R. By. Rao Sahib D. Anantharao Sanyal Sanyal, President of the Tiruvallur Co-operative Union.
 (5) M. R. By. M. Srinivasan Mudaliyar Aravangal, President of the Tiruvallur Co-operative Society.
 (6) M. R. By. W. Srinivasan Pillai Aravangal, s.s., President of the Tiruvallur Union.
 (7) M. R. By. S. Srinivasan Mudaliyar Aravangal, Secretary of the Tiruvallur Union.
 (8) M. R. By. A. V. Venkataswamy Sanyal Sanyal, Secretary of the Tiruvallur Superfencing Union.
 (9) M. R. By. S. C. Venkataswamy Sanyal, Secretary of the Tiruvallur Union Bank.

Madras district.

- (1) M. R. By. K. V. Sanyal Appayagar Aravangal, s.s., s.s.
 (2) Mr. P. E. Desai, s.s., President of the Tiruvallur Co-operative Union at Madras.
 (3) M. R. By. P. Srinivasan Aravangal, a Director of the Chingleput Co-operative Bank and Society.
 (4) Mrs. Whithead, s.s.
 (5) M. R. By. V. Venkataswamy Sanyal, s.s., Secretary of the Madras Provincial Co-operative Union, Madras.
 (6) M. R. By. T. Srinivasan Rao Narayana Sanyal, s.s., s.s.

No. 24.—Under section 4 of the Co-operative Societies Act, 1903, the Government are pleased to appoint M. R. By. P. K. Narayana Sanyal, as Assistant Registrar of Co-operative Societies and to confer on him all the powers of a Registrar under the said Act except those referred to in sections 20 to 24 thereof.

Port St. George, January 26, 1920.

No. 12.—The Governor in Council hereby declares under the provisions of section 24 of the Madras Forest Act, 1912, that the area specified in the schedule below which was declared to be a reserved forest under section 18 of the Act in notification No. 277, dated 16th June 1919, published on pages 416 and 417 of Part I of the Port St. George Gazette, dated 26th June 1919 shall cease to be reserved forest with effect from the 1st of April 1920:—

Schedule.

Name of reserve in position of reserve transferred.				Position of Kintampo, P.F.
District
..
..
..
..
..
..
..

The area proposed for disforestation is already used as a tank-bed.

Name of owner or person of means & address	Parties of Receipts M.F.
Receipt for disbursement	The Local Fund department wants to convert the present certificate into a settled fund and requests transfer of the same to that department.
Receipt for	The same proposed for disbursement comprises the whole of recovery No. 912 of Adinadaye village.

Port St. George, January 26, 1924.

No. 38.—The following collection of the Government of India is republished:—

DEPARTMENT OF COMMERCE AND INDUSTRY

OFFICE—W.A.

Dated, the 16th January 1920.

No. 110-D.—The following Board of Trade List, dated the 6th December 1919, on the subject of prohibitions of export from the United Kingdom is published for general information:—

IMPORTS AND EXPORTS LICENSING SECTION,
HOUSE OF TRADES,
25, CANNON PLACE,
LONDON, E.C. 4.

LIST OF EXPORT PROHIBITED GOODS, ETC., FOR DECEMBER 1919.

This list contains all similar lists and supplements issued by the Export Licensing Department prior to the above date.

	2000
List A and B	184
List C	185
Open General Licences for Exports: Appendix No. 1	186
General information with regard to Export Regulations to certain Countries in Europe and in the Mediterranean	187
Transshipment in the United Kingdom	188

This consolidated "List of Export Prohibited Goods" is amended and issued fortnightly. Exporters who desire to have copies of each list posted to them during the current year can do so on payment of a registration fee of 2s. 6d. for one copy of each issue. Should more than one copy of each issue be required an additional payment should be made at the rate of 2d. per copy for each month up to the end of the current year.

Exporters who desire to have their names placed in the register should send copies of the list to the Stationery Clerk, Import and Export Licensing Section, containing Money Order payable to the Import and Export Licensing Section, Board of Trade.

IMPORTANT NOTICE.

APPLICATION FORM A FOR LICENCE TO EXPORT

The Import and Export Licensing Section, having regard to the circumstances now existing, and subject to any further notification which it may hereafter become necessary to make, advises exporters that answers need only be given to the undermentioned questions which are set forth in the above-mentioned form of application:—

- Full name and address of consignee.
- Name and address of person or company to whom the licence is to be sent.
1. Proposed date of despatch of goods.
2. Port of intended shipment to this country or port office of despatch.
- Prospective port and country to which the goods are to be exported.
- Route by which the goods are to be forwarded to ultimate destination.
- Full name and address of consignee abroad.
- State whether previous application has been made for all or part of the consignment, etc.
- Full description of goods—quantity, weight, value, number and description of packages and the shipping marks.
- Any special reasons in support of your request for a licence to export these goods.

Instructions Nos. 1, 4, 7, 9 and 10 on page 4 of Application Form A are now amended.

P.S.—Should it be desired that in any exceptional case no answer should be given to any questions set forth in the application form but yet appearing above, a notification will be addressed to the applicant concerned after the receipt of the relative application.

APPLICATION FORM B FOR GENERAL LICENCE.

The use of Application Form B for making application for licences to export goods is advised consequently over a certain period is no longer necessary. Form A can now be used when making application for either specific or general licence, provided that if a general licence is required a statement to that effect is endorsed on the Application Form A.

Applications for licences and all correspondence should be addressed to—

The Director, Import and Export Licensing Section,

Board of Trade,

22, Colville Place,
Westminster, S.W. 1.

LIT A AND B.

List of goods the export of which is prohibited from the United Kingdom by Royal Proclamations or by Order of Council.

A licence is required to export goods marked (a) to any destination abroad.

A licence is required to export goods marked (a) to any destination abroad, except British Possessions and Protectorates, to which goods marked (a) can be exported without licence, providing the goods are not transhipped at foreign ports.

(a) Aspidochelone, not otherwise prohibited.

(a) Asynchronous engines and their component parts.

(a) Aircraft, other than balloons, of all kinds, and their component parts, together with accessories and articles suitable for use in connection with aircraft.

Alumina, see Phosphate Rock.

(a) Ammonia, sulphate of, and mixtures containing sulphate of ammonia.

(a) " Animals, living, for food (other than horses).

Agaricus, see Phosphate Rock.

(a) Apparatus which can be used for the storage or projection of compressed or liquefied gases, fumes, acids or other destructive agents capable of use in warlike operations and their component parts.

(a) Armour plates, armour quality castings, and similar products in material.

(a) Armoured motor-car.

(a) Arica, not being Pitarica and their component parts.

Bacon, see Meat.

(a) Bait, barley bait and barley meal.

(a) Barographs, suitable for aircraft.

(a) Bats, wing.

(a) Bayonets and their component parts.

(a) Beals and cast.

(a) Beans, see Chick of Corn.

(a) Bees.

(a) Brewers' grains, see Grains.

(a) Buckshot.

(a) Bullets, see Gold and Silver.

(a) Buttes.

(a) Cakes and Meats (which may be used as forage or food for animals), the following:—

Calf meat;

Canoe and pious cake;

Compound cake and meal;

Cotton seed cake and cotton seed meal;

Cotton meal or gluten feed;

Groundnut or cottonseed cake and meal;

Heavy seed cake and meal;

Hyack meal;

Landed cake and meal;

Maize grove meal;

Maize meal and flour;

Meat meal;

Palm nut cake and meal;

Peanut meal cake and meal;

Peanut meal cake and meal;

Peanut meal cake and meal;

Peanut meal cake and meal;

Peanut meal cake and meal;

Peanut meal cake and meal;

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Peanut meal cake and meal;

Peanut meal cake and meal;

Peanut meal cake and meal;

Peanut meal cake and meal;

Peanut meal cake and meal;

Hops seed or cake and cake and meal;

Soybean seed cake and meal;

Soya bean cake and meal including

Soya bean cake, meal and flour;

Wheat seed cake and meal;

Whole cake.

Calf meal, see Cakes and Meats.

(a) Calendars.

(a) Canoes and other canoes, and their component parts.

(a) Carriages and carriages for motor and other carriages and their component parts.

(a) Cartridges, charges of all kinds, and their component parts, and tools, apparatuses and accessories for the filling and repair of rifle and short-gun cartridges.

Castings, see Armour Plates.

Cattle loads, see Cakes and Meats.

Cattle loads, patent and proprietary, see Patent.

Cattle loads, see Cakes and Meats.

Cattle loads, patent and proprietary, see Patent.

Cattle loads, see Cakes and Meats.

Cattle loads, patent and proprietary, see Patent.

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Cattle loads, patent and proprietary, see Patent.

Cattle loads, see Cakes and Meats.

Cattle loads, patent and proprietary, see Patent.

* Application for licence to export goods should be made on Application Form "A," copies of which can be obtained from the Customs and Excise Department.

- Craft, *see* Boat.
Cakes, *see* Milk.
(A) Dair.
Dial, *see* Green.
Dissident's grains, *see* Grains, etc.
(A) Dishes, eating, and their component parts.
Dried flesh, *see* Meat.
(A) Dyes and Dyestuffs manufactured from coal tar products, and articles containing such dyes and dyestuffs.
Earthenware and wood, *see* Cakes and Meats.
(A) Eggs in shells.
Engines, *see* Aeroplanes.
Equipment with, *see* Web.
(A) Eryth of eye, and the liquid extract of eryth.
(A) Explosives.
Fats, edible, *see* Oils.
(A) Feeding stuffs containing molasses.
(A) Fibres and their component parts.
(A) Fish except the following:—Shad, preserved or frozen fish, shrimps, sprats, herrings, ray fish, and prawns and lobsters.
(A) Salmon, tinned.
(A) Flour, *see* Barley; Maize; Rice; Rye; Wheat.
Furniture, *see* specific headings.
Furage and food which may be used for animals, *see* specific headings *see*, e.g., Cakes, Hay, Oats, etc.
(A) Furs, skins.
(A) Fruit dried and preserved.
Fuel, manufactured, *see* Coke.
(A) Glass.
Ginger, meat, or ginger feed, *see* Cakes and Meats.
(A) Gold coins and bullion.
(A) Grains, Farmers' and Distillers'.
(A) Grass or straw.
(A) Green house.
(A) Grout and component parts thereof.
Groundnut, or coconut cake and meal, *see* Cakes and Meats.
(A) Gums, except whale grease.
Guns, *see* Cannon, Firearms, Machines.
(A) Hay.
(A) Heliographs and their component parts.
Hempseed cake and meal, *see* Cakes and Meats.
(A) Hides, British and Irish, whole.
Hair meal, *see* Cakes and Meats.
(A) Implements and apparatus designed exclusively for the manufacture of munitions of war or for the manufacture or repair of arms or of any material for use on land or sea.
(A) Indigo, synthetic.
(A) Lead, except imitation (compound) lead and antacid lead.
(A) Lime phosphate, *see* Phosphate Rock.
Layered cake and meal, *see* Cakes and Meats.
Livestock, *see* Animals.

- (A) Machine guns, mountings for machine guns, and component parts thereof.
(A) Males.
(A) Mains gowns.
Mains gown meal, *see* Cakes and Meats.
Mains meal and flour, *see* Cakes and Meats.
(A) Meat diet, cakes, sprouts or conchings.
(A) Manures, compound, containing either sulphate of ammonia, superphosphate of lime, or guano.
Meats, *see* Hides; Cakes; Rye; Wheat.
(A) Meat of all kinds, except cattle meat, horse-meat and except tinned or pickled, meat, other than tinned or pickled, canned ham.
Meat meal, *see* Cakes and Meats.
(A) Mica block, mica sheets, and mica splittings.
Middlings, *see* Oats of Corn.
(A) Mills, windmills or powered.
Milk diet and concentrates, *see* Oats of Corn.
(A) Mills.
(A) Mines and their component parts.
Minerals, *see* Feeding stuffs.
(A) Nitrates and its components.
† Notes of the Bank of France.
(A) Nuts, Russian nutlets.
Oils, *see* Groundnut, Olivegrove.
(A) Oils.
Oils of corn and grain which may be used as food for animals, the following:—
(A) Hiss.
(A) Middlings.
(A) Milk diet and concentrates.
(A) Polished.
(A) Bone meal for brass and dent.
(A) Shells.
(A) Oils and fats, edible, the following:—
Coconut oil;
Groundnut oil;
Palmkernel oil.
Oil, red iron, *see* Red Liver Oil.
(A) Olivegrove branches, twigs, seeds and products of all kinds except cotton, rice, flower, poppy seeds and then, oils and balsams crude.
(A) Ovens.
(A) Opium and its preparations.
(A) Opium, white and three white and preparations.
Opium, *see* Cannon; Conings.
Palmkernel cake and meal, *see* Cakes and Meats.
(A) Patent and proprietary cattle foods of all kinds.
(A) Percepses and their component parts.
(A) Phosphate rock, namely—Apatite;
Phosphate of lime and alumina.
Pitch, *see* Firearms.
Pillars, *see* Oats of Corn.
Prawn cake, *see* Cakes and Meats.
Poppy seed cake and meal, *see* Cakes and Meats.
(A) Potash, caustic, and articles containing caustic potash.
(A) Potash, caustic, sulphate and soda mineral potash salts, and mixtures containing any of these substances.

* The following proprietary dye may, however, be accepted without notice in all circumstances with which dealing is permitted:—

Grey dye.
Dissident dye.
Dissident dye.

Blue's best dye.
Purple dye.

† Notes of the Bank of France are prohibited in all circumstances except in destinations in France.

Austria—Licences are only required for goods on Lists A and B.

Austro-Hungary (see Turkey).

Austro-Hungary—Traffic is now permitted with all portions of the late Austro-Hungarian Empire.

Belgium—Licences are only required for goods on Lists A and B.

Goods may be exported on any available route.

Parcels will now be accepted by the Post office for transmission to Austria (States of Upper and Lower Austria, Tyrol, Carinthia, Salzburg, Northern Tyrol, Vorarlberg and Liechtenstein, Tyrol, Innsbruck and Bozen).

For the portions of the late Austro-Hungarian Empire now incorporated in Italy, Czechoslovakia, Poland and Yugoslavia, see notes applicable to those countries.

Belgium—Licences are only required for goods on Lists A and B.

Belgium—Licences are required for goods on Lists A and B.

Any available route may be adopted at the option of the exporter.

Bohemia—This territory contains, broadly speaking, of the former Austrian provinces of Bohemia and Moravia, and the northern part of Hungary-Slovakia.

Licences are only required for goods on Lists A and B.

Goods may be exported on Hamburg and the Elbe, provided they are assigned to the Oberpostdirektorium, Trade Office, Woburnhouse 1, Schaarstrassewegstrasse, Hamburg, for further transmission to the actual consignee in Czechoslovakia. Czechoslovak Export Licences should reach the Hamburg Office from the consignee previous to the shipment of goods. A duplicate set of shipping documents should be forwarded in advance to that Office. Goods may also be exported on any other available route.

Denmark—Licences are only required for goods on Lists A and B.

Denmark (excepted part—Aland).—Licences are only required for goods on Lists A and B.

There is no parcel post service at present.

Denmark—Licences are only required for goods on Lists A and B.

Any available route may be adopted at the option of the exporter.

France—Licences for exports are only required for goods on Lists A and B.

Germany—Licences are only required for goods on Lists A and B.

Goods may be exported by any available route at the option of the exporter.

Gift parcels sent by parcel post may enter Germany without import licence if containing the following goods only:—

1. Newspapers, periodicals, and books.

2. Soap, candles and starch, of which the total weight does not exceed 2½ lbm (2½ lb).

3. Postcards for the personal use of the addressee, with the exception of butter, meat, honey, beer, sugar, pine-apple, ginger, vanilla, oranges and various substitutes, pickled cucumbers, macaroni, biscuits and tinned goods.

4. In the case of marriage, birth, death, presents of dress or party, such as mourning, wedding, etc., presents and other goods of the Postamt, Customs Tariff No. 263, coffee, tea, and products of the wine and chocolate industry, the quantity allowed without licence is limited to 1 kilo (2½ lb).

5. Working apparel for the personal use of the addressee.

Greece—Licences are only required for goods on Lists A and B. Any available route may be adopted at the option of the exporter.

Holland—Licences are only required for goods on Lists A and B.

Italy—Licences are only required for goods on Lists A and B.

Any available route may be adopted at the option of the exporter.

Japan—Licences are only required for goods on Lists A and B.

Any available route may be adopted at the option of the exporter.

There is no parcel post service at present, except to Delmeia.

Latvia (excepted part—Livonia).—Licences are only required for goods on

Lists A and B. Applications to export goods on Lists A and B will be considered in the usual way.

There is no parcel post service at present.

Lithuania (excepted part—Ragova).—Licences are only required for goods on Lists A and B. Applications to export goods on Lists A and B will be considered in the usual way.

There is no parcel post service at present.

Luxembourg—Licences are only required for goods on Lists A and B.

Goods may be exported by any available route at the option of the exporter.

Norway (see Java-Sweden).

Norway—Licences are only required for goods on Lists A and B.

Poland—Licences are only required for goods on Lists A and B. Any available route may be adopted at the option of the exporter.

Poland (including any portions of Poland and Galicia allotted to Poland).—Licences are only required for goods on Lists A and B.

Portugal—Licences are only required for goods on Lists A and B. Any available route may be adopted at the option of the exporter.

Romania—Licences are only required for goods on Lists A and B. Any available route may be adopted at the option of the exporter.

In the event of an applicant being provided a license he will be entitled to deal with the entire consignment with the knowledge that upon application being made in the proper form to the Export License Department the license will be granted.

The telegrams should be addressed to "Orders, c/o. Advantage Book, London." They should give in each case in addition to the name and postal or telegraphic address of the applicant the quantity and description of the goods concerned in the order and the name and address of the ultimate consignee of the goods as demanded for a neutral country. In the case of orders from Allied or British Territory or from territory in the possession of troops of the associated Governments, the consignee need not be stated; and it will be sufficient merely to give the country of destination. A reply of 50 words (1/3) must be prepared.

Applicants are requested to have the inquiries made promptly so answers be given.

Any subsequent correspondence that is necessary in connection with the telegraphic inquiry should be addressed to the Comptroller-General, Department of Customs Trade (Export Facilities Section), 4, Queen Anne's Gate Buildings, Westminster, S.W. 1.

Transshipment in the United Kingdom.—The governmental approval of the Import and Export Section, Board of Trade, should be obtained before the following goods are brought to this country for transshipment:—

Bacon, ham and lard of all kinds.

Butter and cheese.

Creeds on section "A" of the list of prohibited exports.

Animal feeding stuffs on section "A" of the list of prohibited exports.

Beeds, oils and fats on section "A" of the list of prohibited exports.

It is not now necessary to make application to the Collector of Customs of the transshipment ports on Form S. 95 for the transshipment of any goods except those specified in the following list:—

Medicinals for animal or human consumption which are on section "A" or "B" of the list of prohibited exports (including tea, coffee and opium).

Beeds, oils and fats on section "A" of the list of prohibited exports.

Synthetic dyestuffs.

Night.

Quinine sulphate.

Quinine phosphate.

Patent medicines.

Wool, raw, and mixtures thereof.

Woolings and mixtures thereof.

Woolen and worsted yarn and mixtures thereof.

Port St. George, January 16, 1922.

No. 21.—The following notification of the Government of India is republished:—

DEPARTMENT OF COMMERCE AND INDUSTRY.

Circular—W.A.

Dated, the 17th January 1922.

No. 294-D.—In exercise of the powers conferred by section 2 of the Import and Export of Goods Act, 1919 (XII of 1919), the Governor General in Council is pleased to direct that the following amendments shall be made in the schedule appended to this department Notification No. 1763, dated the 21st September 1919, as subsequently amended:—

Act as a new entry:—

(A) Russian noble axes

Port St. George, January 25, 1922.

No. 18.—The following amendment made by the Governor in Council by virtue of the powers conferred by section 2 of the Indian Customs Act, 1911, (XII of 1911) is hereby notified for general information:—

Rule 25 of the Indian Customs Rules, 1912, published on pages 685-692 of Part I of the Port St. George Gazette, dated 11th July 1912, amended.

Port St. George, January 25, 1922.

No. 16.—The Governor in Council hereby declares under the provisions of section 25 of the Indian Forest Act, 1907, that the area, the boundaries of which are set forth in the schedule below, shall be constituted "reserved forest" with effect from the 1st April 1922.

SCHEDULE

Division.	Taluk.	Part of the village.	Name of Forest.	Survey number, boundaries and extent.
Colaba.	Bellur.	Muthuram.	Emangampudi reservation.	S.A. No. 140, Emangampudi extension reserved forest, all round; area 130 acres.

NOTIFICATIONS.

No. 5.—Under section 4 of the Madras Customs Landing and Shipping Fee Act, 1880, as amended by the Madras Customs Landing and Shipping Fee (Amendment) Act V of 1919, the Governor in Council hereby notifies that on and after the 1st March 1919, fees payable in the following rates will be levied on all passengers arriving at and departing from the port of Negapatam in the District of Tanjore:—

Adults	Rs. 0 3 0 per head.
Children between 10 years and 4 years of age	Rs. 0 0 4 do.

Here—1. Passengers' personal luggage and bedding—free.

2. Government animals on duty—free.

No. 6.—Under the provisions of section 8 of the Madras Customs Landing and Shipping Fee Act, 1880, as amended, the Governor in Council is pleased to ascertain the following rates for wharves at the port of Negapatam on and after the 1st March 1919 in respect of the rates published in His Majesty's Department of Madras No. 10, dated the 1st January 1919, on page 1 of Part I of the Port of Negapatam, dated the 1st February 1919.

1. All goods intended for shipment or landed within the port of Negapatam shall be placed within one of the following systems for the assessment of the fees payable under the Act:—

Number of wharves.	Name of the wharf.	Kind of the wharf.	Particulars of classes of goods to be stored with.	The manner of storing with these.
1.	Government.	The berth at the western side of the Foreland wall extending to a line drawn at right angles to the sea wall from the wharf end.	Sliver, shingles and Des.	Landing and shipping.
2.	Do.	The berth at the western side of the Foreland wall from the eastern berth of wharf No. 1 to a point 110 yards north of the wharf.	Sliver, Lgs.	Do.
3.	Do.	The north quay	Processed and unprocessed.	Do.
4.	Do.	The eastern berth of the Eastern Railway pier in the boundary of the South Indian Railway Company's premises.	Sliver, sh., unprocessed and unprocessed.	Do.
5.	Do.	The space between the western end of the railway pier and the eastern end of the Foreland wall.	Sliver, sh., unprocessed and unprocessed.	Do.
6.	Negapatam Wharves.	The pier of land in survey No. 8 bounded on the north by the sea wall extending to the point of the pier end and on the south by the pier end and on the east by the pier end and on the west by the pier end.	Coal, stone and all other goods.	Landing and shipping (No coal to be landed).
7.	The South Indian Railway Company's Wharf.	The pier of land in survey No. 8 bounded on the north by the sea wall extending to the point of the pier end and on the south by the pier end and on the east by the pier end and on the west by the pier end.	All goods.	Landing and shipping.
8.	Do.	The pier of land in survey No. 8 bounded on the north by the sea wall extending to the point of the pier end and on the south by the pier end and on the east by the pier end and on the west by the pier end.	Sliver, sh., unprocessed and unprocessed.	Do.
9.	Do.	The pier of land in survey No. 8 bounded on the north by the sea wall extending to the point of the pier end and on the south by the pier end and on the east by the pier end and on the west by the pier end.	Sliver, sh., unprocessed and unprocessed.	Do.

2. Passengers will embark and disembark with their luggage by the steps in the Foreland wall near the passenger and disembarking sheds.

3. Government stores will be charged duty at one-third of landing and shipping duty.

4. Import, export, and transit will be reduced to one ton, and under that quantity at half rates.

5. Ship's equipment.—Stores for ship's fittings, dunnage and provisions for the use of ships need not pay duty.

6. All goods intended for shipment will be assessed on export application and the dues must be paid before the goods are shipped.

7. All goods landed within the limits of the port will be assessed on import application, and payment must be made before the goods are removed.

8. Refunds.—Refunds of duty paid on import applications will only be considered on proof of short landing.

(9) Refunds.—Refunds of duty paid on export applications will only be considered on proof of short shipment.

10. Goods returned from vessels for reasons beyond the control of shippers, whether damaged or not, will be allowed to be re-landed free, provided the re-landing pass is submitted to the proper authorities within six hours from the time of re-landing.

The shipping dues paid for these goods may also be refunded provided the same goods are re-shipped and pay shipping dues again.

11. In cases of disputes as to weight or measurement, the weight or measurement shown in the bill of lading or original invoice upon which freight has been paid will be deemed to be the correct measure.

12. Dues on packages containing articles of a miscellaneous character will be levied on the item which has the highest rateable value.

13. Goods allowed to be transhipped must pay the same dues as if they were actually landed.

14. Free storage—No charge for storage will be made on the existing charges for rent on storage of goods on port lands or port goods sheds.

Port St. George, January 28, 1929.

No. 7.—Under the provisions of section 1 of the Madras Outports Landing and Shipping Fee Act, 1925 (XII of 1925), as subsequently amended, the Governor in Council is hereby pleased to direct that the said Act shall come into force in the Port of Porto Novo in the South Arcot District on and from the date of this notification.

No. 8.—Under the provisions of section 4 of the Madras Outports Landing and Shipping Fee Act, 1925, as amended by the Madras Act No. VIII of 1914, I of 1916 and V of 1919, the Governor in Council hereby notifies that, on and after the 1st March 1929, fees according to the following schedule will be levied on all goods loaded from and shipped into any vessel lying or being within the limits of the Port of Porto Novo in the district of South Arcot, in addition to all tolls and charges now levied within that port.

Schedule of rates at which Landing and Shipping Fee under Act XII of 1925 will be levied at the Port of Porto Novo in the district of South Arcot.

Item number and article.	Unit.	Rate.
1. Axes &c.	Each head of axle ..	6 0 6
2. Bolts, gunpow, etc.	Each	3 0 4
3. Grains, seeds or nuts not exceeding 50 kils in weight.	Each bag or packet ..	5 0 14
4. Oils, made or sold weighing over 30 kils.	Dn.	6 0 5
5. Pistons	Each	6 0 2
6. Large box	Dn.	0 1 8
7. Small box	Dn.	3 0 8
8. Pistons valves, etc.	Per hundred	5 2 0
9. Pots, firewood, etc.	Each basket-load ..	6 4 0
10. Timber of any kind	Per ton of 69 cubic feet	5 2 0
11. Fall axle, barrel or loghead	Each	5 1 0
12. Hayrack, barrel or loghead	Dn.	6 4 0
13. Articles not enumerated	Dn.	0 6 1

Note.—The following are exempt from the payment of Landing and Shipping Fee:—

- (1) Passengers and their personal baggage and belongings.
- (2) Permitted stores for the use of ships.

No. 9.—Under the provisions of section 6 of the Madras Outports Landing and Shipping Fee Act, 1925, as subsequently amended, the Governor in Council is pleased to sanction the following rules for observance at the Port of Porto Novo on and from the 1st March 1929:—

(1) All goods intended for shipment or loaded within the Port of Porto Novo, shall be placed in the Customs House or at such other place or places as the Port Conservator may, from time to time by a notice affixed to the Port Conservator's office and Customs House, appoint for the assessment of the dues payable under this Act.

(2) All goods intended for shipment will be assessed on export application and the dues must be paid before the shipping bill is passed in the Customs House.

(3) All goods loaded within the limits of the port will be assessed on import application and payment must be made before the goods are cleared by the customs.

(4) Goods allowed to be transhipped must pay the same dues as if they are actually loaded.

(5) In cases of dispute as to weight or measurement, the weight or measurement shown in the bill of lading or original invoice upon which freight has been paid will be deemed to be the correct tare.

(6) Goods returned from vessels for reasons, beyond the control of shippers, whether damaged or not, will be allowed, as is allowed, free provided the re-landing dues is submitted to the proper authorities within 24 hours from the time of re-landing.

The shipping dues paid on these goods may also be retained provided the same goods are re-shipped and shipping dues paid on them again.

(7) *Re-landings*—(a) Imports—Inlands of dues paid on import applications will only be considered on proof of short landing.

(b) Exports—Inlands of dues paid on export applications will only be considered on proof of short shipment.

No. 10.—Under the provisions of section 7 of the Madras Outports Landing and Shipping Fee Act, 1925, as subsequently amended, the Governor in Council is pleased to appoint the Port Conservator at Porto Novo to levy, receive and account for all dues payable under the Act.

L. D. SWAMIKANNU,
Temp. Addl. Secretary to Government.

PUBLIC WORKS DEPARTMENT.

LEAVE.

Port St. George, January 25, 1920.

Under articles 218, 219 and 220 (b) of the Civil Service Regulations and G.O. No. 177, Financial, dated 24th March 1919, and the Government of India No. 1814-G.S.R., dated 24th December 1919, Mr. Francis Edmund Morgan, Assistant to the Chief Engineer for Irrigation and Under Secretary to Government, Public Works Department (Irrigation Branch), with effect from the 26th February 1920 or date of relief, combined leave for eight months, viz., privilege leave for two months and three days and full average salary for the remaining period.

Port St. George, January 26, 1920.

Under articles 221, 222 and 223 (d) of the Civil Service Regulations and G.O. No. 177, Financial, dated 24th March 1919, and Government of India No. 1514-G.S.R., dated 24th December 1919, Major Archibald Henry Macle, M.B., V.D., Deputy Secretary to Government, Public Works Department, with effect from the 26th January 1920 or date of relief, combined leave for eight months, viz., privilege leave for six months and full average salary for the remaining period.

APPOINTMENTS.

Port St. George, January 26, 1920.

In confirmation of the notification published in Part I of the Port St. George Gazette, dated 10th December 1919, M.B. Mr. T. Pauline Moore, Assistant, first grade, previously substantive, and Subdivisional Officer in charge of the Surveying Subdivision, is confirmed as Sub-Engineer, sixth grade, effective from the privilege leave period of the combined leave granted to M.H. Ry. Edwards Archibald Morgan, Assistant Engineer, Sub-Engineer, sixth grade, previously substantive.

Port St. George, January 26, 1920.

Mr. Percy Harwood, M.B., Superintending Engineer on special duty in the Public Works Department, is appointed Deputy Secretary to Government, Public Works Department, and Major A. H. Macle is relieved of his duties.

The transfer of Mr. P. Harwood to the charge of the IV Circle ordered in the notification published in Part I of the Port St. George Gazette, dated 10th December 1919 and 24th January 1920, is hereby rescinded.

APPOINTMENTS AND TRANSFER.

Port St. George, January 26, 1920.

The following appointments are ordered being Mr. Morgan's absence on leave as notified further orders:-

APPOINTMENTS.

Mr. Charles Fiddle, Executive Engineer, West Coast Division, IV Circle, is appointed to the Chief Engineer for Irrigation and Under Secretary to Government, Public Works Department (Irrigation Branch).

TRANSFERS.

Mr. Thomas Patrick Dillon, Executive Engineer, from the University Division, VI Circle, to the West Coast Division, IV Circle.

APPOINTMENTS.

M.B. Mr. Ulster Vachata Singh, Assistant, Sub-Engineer, first grade, and Assistant Engineer, Surveying Branch, and Principal Assistant to the Superintending Engineer, IV Circle, is appointed to officiate as Executive Engineer, University Division, and Mr. Thomas Patrick Dillon.

POSTING.

Port St. George, January 25, 1920.

Mr. James Tate, M.B., M.E., Assistant Engineer, is on leave from here, posted to VII Circle.

TRANSFER.

Port St. George, January 26, 1920.

M.B. Mr. L. S. Baptiste, Assistant Engineer, temporary Sub-Engineer and Subdivisional Officer in charge of the Tank Federation Scheme Investigation Subdivision, Madagascare Division, III Circle, is posted for duty under Mr. R. T. B. Boyd, Executive Engineer on special duty in connection with Hydro-Electric Surveys, Malacca, to join immediately.

PROMOTIONS.

Fort St. George, January 26, 1920.

M.R. Ry. C. Krishna Ayyar, Superintendent, second grade, temporary, and Subdivisional Officer in charge of the Mamangudi Subdivision of the Vanner Division, to be Sub-Engineer, sixth grade, officiating, with effect from 18th September 1914 to 1st December 1919 (interim).

M.R. Ry. M. B. Bhaskara Ayyar, Superintendent, first grade, temporary, and Subdivisional Officer in charge of the Road Works and Supplies subdivisions of the Gularati Road Works division, to be a temporary Sub-Engineer at Rs. 250 per mensem from 18th September 1919 to 24th September 1920.

M.R. Ry. N. K. Subramani Ayyar, Superintendent, first grade, temporary, and Subdivisional Officer in charge of the Namakkal subdivision of the Coimbatore Division, to be Sub-Engineer, sixth grade, officiating, with effect from the 1st November 1919 during the prolonged absence of K. K. P. S. Srinivas Ayyar, Assistant Sub-Engineer, fourth grade, previously subordinate.

RETIREMENTS AND PROMOTION.

Fort St. George, January 25, 1920.

(With effect from 1st December 1919 in consequence of the death of M.R. Ry. T. Venkatasubramanian Venkatasubramanian Ayyar, Assistant Sub-Engineer, fifth grade, from foreign.)

M.R. Ry. Rama Ayyar Venkatasubramanian Ayyar, Assistant Sub-Engineer, fifth grade, temporary rank, to Sub-Engineer, sixth grade, permanent.

M.R. Ry. K. Narayana Ayyar, Assistant Sub-Engineer, s.s., from Sub-Engineer, sixth grade, temporary rank, to Superintendent, first grade, and temporary Sub-Engineer, permanent.

(With effect from 1st December 1919 the Staff Sergeant Alexander Young, Sub-Engineer, sixth grade, previously permanent, on leave of absence.)

M.R. Ry. K. Narayana Ayyar, Assistant Sub-Engineer, s.s., from Superintendent, first grade, and temporary Sub-Engineer, to Sub-Engineer, sixth grade, temporary rank.

BIRTHS.

For "Captain Wilfred Edwin White" in the notification published in Part I of the Fort St. George Gazette, dated the 26th January 1920, read "Major Wilfred Edwin White."

Fort St. George, January 24, 1920.

For "M.R. Ry. Arumugam Velu Ayyar Aravali" in the notification published in Part I of the Fort St. George Gazette, dated the 26th January 1920, read "M.R. Ry. Arumugam Velu Ayyar Krishna Ayyar Aravali."

NOTIFICATIONS.

Fort St. George, January 24, 1920.

The special duty of Mr. Percy Hawkins in the Public Works Department is extended to the end of January 1920.

W. J. J. HOWLEY,

Supt. to Govt., I.P.S. (General and Discipline).

Fort St. George, January 23, 1920.

Under sub-section 1 of section 46 of the Land Acquisition Act, 1894, the Governor in Council hereby withdraws from the acquisition of 131 acres of land in the village of Alambudipattin, Papanasam taluk, Tanjore District, notified at page 217 of Part I of the Fort St. George Gazette, dated 17th March 1914, as required for a new landing wharf to the Kanyakumari land station.

ACQUISITION OF LANDS.

Fort St. George, January 22, 1920.

Under section 3, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned below and measuring 931 acres, to the name of which none as yet, is needed for a public purpose, to wit, for a landing wharf from which to transport the produce of the district, and, under sections 1 and 7 of the same Act the Tahsildar, Ramachandrapur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Tahsildar, Ramachandrapur, and may be inspected at any time during office hours.

Gularati District, Ramachandrapur taluk, Sivakavali village.

Government, vol. S. No. 24 A, belonging to Taluk Sivakavali, Taluk Ramachandrapur and Village, name of Taluk Sivakavali, mentioned in the notification of S. No. 24 A, and under by S. No. 24 B, and by S. No. 24 C.	area.
24 A & C	211



THE FORT ST. GEORGE GAZETTE.

Published by Authority.

No. 4.]

MADRAS, TUESDAY EVENING, JANUARY 27, 1903.

[Price, 3 annas.]

Part I.—Local and Municipal.

LOCAL AND MUNICIPAL DEPARTMENT.

APPOINTMENTS, ETC.

Fort St. George, January 27, 1903.

No. 11.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act, 1861, the Governor in Council is pleased to appoint H. M. D. Santa Raju Narayan Sahib Bahadur and H. M. D. Ananthaswami Sahadur to be municipal councillors of the municipality of Karamal.

No. 12.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act, 1861, the Governor in Council is pleased to appoint H. R. Subbigarai Ganesalingam Rao Gura to be a municipal councillor of the municipality of Eldora.

No. 13.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act, 1861, the Governor in Council is pleased to appoint Mr. Henry Richard Scott to be a municipal councillor of the municipality of Kottanmet.

No. 14.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act, 1861, the Governor in Council is pleased to appoint the Reverend Henry Thomas Loxley to be a municipal councillor of the municipality of Manampallam.

No. 15.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act, 1861, the Governor in Council is pleased to appoint the undersignedal gentlemen to be municipal councillors of the municipality of Paludai:—

- (1) M. H. R. V. Siva Subba Rao Pandita Gura.
- (2) M. H. R. Solla Vankaya Velu Rao Gura.
- (3) M. H. R. Channayya Vankaya Marayya Gura.
- (4) M. H. R. Pillayya Vairamuni Gura.
- (5) M. H. R. Channayya Kothayya Gura.
- (6) M. H. R. Sripada Kothayya Gura.
- (7) M. H. R. Aditya Channayya Gura.

No. 16.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1861, the Governor in Council approves of the appointment, by election, of M. H. R. Ananthaswami Sahadur Bahadur as Vice-chairman of the municipality of Kottanmet.

No. 11.—In exercise of the power contained in by section 11 of the Madras District Municipalities Act, 1864, the Governor in Council is pleased to appoint the Revenue Divisional Officer, Bangalore, to be Chairman of the municipality of Palenah.

NOTIFICATIONS

No. 12.—In pursuance of notification No. 16 relating to the revision of wards of the Belanganu municipality published at page 3 of Part I-A of the Port St. George Gazette, dated 26th January 1913, the words "six wards" shall be substituted for "12 wards".

No. 13.—In exercise of the power conferred by section 121 of the Madras Local Boards Act, 1894, the Governor in Council declares that the maximum number of members of the same parished of Kankad in the Madras district shall be twelve and that the number of members of that parished to be appointed by election shall be seven.

No. 14.—Under section 32 of the Madras District Municipalities Act, 1864, the Governor in Council is pleased to declare that the following officers—

- (1) the members number of municipal committee to be appointed for the time being for the Municipal Council of Palenah shall be twelve;
- (2) four of the municipal committee shall be elected;
- (3) the chairman shall be appointed by the Governor in Council.

No. 15.—Under sub-section (3) of clause (c) of sub-section (1) of section 226 of the Madras District Municipalities Act, 1864, the Governor in Council hereby directs that the Ongole municipality be divided into nine wards and that the nine wards units mentioned in G.O. No. 1058 M., dated 27th June 1916, be distributed as shown in the following schedule with effect from the date of the publication of this notification in the district gazette:—

SCHEDULE

Name of ward and description of boundaries

Number of elected members

- | | |
|---|---|
| Ward No. I.—North. —Starting from the south-west corner of S. No. 183 to run eastwards along the northern boundary of the Annamatha Docks till it reaches the Lambadi Docks to the north-west of the Kizipadi well, thence turning eastwards through the lane in front of Pulcherana temple to meet the road from Tank to Court, thence turning eastwards to run through the Tank road to Menon's Court. | 1 |
| East. —Starting from the Menon's Court to run southwards through Court to Gaddalagutta road up to the north-western corner of the National school, thence southwards through field No. 271 in a straight line to meet the municipal boundary at the north-east corner of S. No. 274. | |
| South. —Starting from the south-eastern corner of S. No. 274 to run westwards along the southern boundary line of the municipality as defined in G.O. No. 174 M., dated 26th February 1910, to meet the south-west corner of S. No. 282. | |
| West. —Starting from the south-west corner of S. No. 282 to run along the western boundary line of the municipality up to the north-western corner of S. No. 184. | |
| Ward No. II.—North. —Starting from the north-western point of S. No. 177 to run eastwards along the northern boundary of S. No. 177, thence turning southwards to run along the eastern and northern boundaries of S. No. 176 till it reaches the Tank road N. No. 122. | 1 |
| East. —Starting from the north-eastern point of S. No. 176 to run along the eastern boundary of the Tank road under the municipal travellers' bungalow, thence southwards in a line down in front of the travellers' bungalow and along the eastern end of the Patta Chavara to meet the Lambadi Docks, and thence crossing the Lambadi Docks to meet the northern extremity of the Annamatha Docks. | |

Name of street and description of boundaries.

Starting of
original
municipality

South.—Starting from the northern extremity of the Anandachari street to run westwards along the southern boundary of the Lambadi Doka to the northern extremity of Sri Anjanyaswami street, thence turning southwards through Sri Anjanyaswami street to meet the Hardinge street, thence turning westwards through Hardinge street to Munro's Dook and thence to follow the northern boundary of Ward No. I to the south-western corner of S. No. 165.

West.—Starting from the south-west corner of S. No. 165 to run along the western boundary line of the municipality till it meets the north-western point of S. No. 177.

Ward No. III.—North.—Starting from the northern extremity of Sri Anjanyaswami street to run eastwards along the southern boundary of the Lambadi Doka as far as the northern extremity of Pattappa street.

East.—Starting from the northern extremity of Pattappa street, to run southwards through Pattappa and Yankarumony streets until it meets the Hardinge street, thence crossing the Hardinge street to run eastwards along the southern boundary of Hardinge street to where it meets the northern extremity of Anandachari street, thence turning southwards through Anandachari street to its southern extremity in Hospital road, thence crossing the Hospital road to run westwards along the southern boundary of the Hospital road to meet the southern extremity of the compound wall between the Hospital and Marud school, thence turning southwards along the compound wall to its southern extremity and thence to run in a straight line down from that point through S. No. 371 to the south-eastern corner of S. No. 274.

South.—Sd.

East.—Starting from the south-east corner of S. No. 3254 to run northwards along the eastern boundary of Ward No. 1 up to the Moon's Court and thence turning eastwards through Hardinge street to the meeting point with the northern extremity of Sri Anjanyaswami street thence turning northwards to run along Sri Anjanyaswami street to its northern extremity in Lambadi Doka.

Ward No. IV.—North.—Starting from the northern extremity of Pattappa street to run eastwards along the northern boundary of Lambadi Doka to meet the northern extremity of Anandachari street.

East.—Starting from the northern extremity of Anandachari street to run southwards along the same street to its southern extremity in Hardinge street, and thence crossing Hardinge street to run southwards through Pappabasa and Channabasa streets and the eastern end of Doradi Chavara to meet the trijunction stone between Dagala, Annarappada and Mandipalam villages.

South.—Starting from the trijunction stone to run westwards along the southern boundary of the municipality till it reaches the south-east corner of S. No. 324.

West.—Eastern boundary of Ward No. III.

Ward No. V.—North.—Starting from the north-east corner of S. No. 278 to run eastwards along the northern boundary of the municipality till it reaches the north-east corner of S. No. 166.

East.—Starting from the north-eastern point of S. No. 166 to run southward along the western boundary of the Muthiyothealapa Doka until it meets the Trunk road, thence crossing the Trunk road to run southward along the western boundary to the Trunk road to where it meets the Lambadi Doka; thence crossing the Lambadi Doka and turning westwards along the eastern boundary of the Lambadi Doka where it meets the northern extremity of Pattappa street, thence turning southwards through Pattappa street and South Doka to where it meets the Hospital road.

South.—Starting from the southern extremity of South Doka and turning westwards to run through the Hospital road to where it meets the southern extremity of Pappabasa.

West.—Starting from the southern extremity of Pappabasa to run northwards through the same street, thence crossing Hardinge street to run northwards through Anandachari street to its northern extremity and thence to follow the eastern boundary of Ward No. II till it reaches the north-eastern point of S. No. 178.

General road and description of town lots.

Number of
road sections.

Ward No. VI.—North.—Starting from the northern extremity of Petticoat street where it meets the Lambeth Docks to run eastwards along the southern boundary of Lambeth Docks till it reaches the Trunk road, thence passing eastwards through the Trunk road, up to the north-western corner of Marton tomb.

1

East.—Starting from the north-western corner of Marton tomb to run southwards along the western boundary of Trunk road till it reaches the eastern extremity of Sri Kandanramaswami street.

South.—Starting from the eastern extremity of Sri Kandanramaswami street to run westwards through the said street and Addepallivari street till it reaches the South beach.

West.—Starting from the western extremity of Addepallivari street to run eastwards through South beach and Petticoat street to meet the northern extremity of the latter in Lambeth Docks.

Ward No. VII.—North.—Starting from the northern extremity of Pappabasari to run eastwards through Hospital road to where it meets the southern extremity of South beach, thence turning southwards to run through South beach to where it meets the western extremity of Addepallivari street, thence turning southwards to follow the southern boundary of Ward No. VI to where it meets the Trunk road.

1

East.—Starting from the meeting place of the Trunk road and Sri Kandanramaswami street to run southwards along the western boundary of the Trunk road till it reaches the southern boundary of the municipality.

South.—Starting from the meeting place of the Trunk road and the southern municipal boundary to run westwards along the southern boundary of the municipality wall & reaches the junction of the streets between the villages of Ongole, Annamangudi and Mandipalem.

West.—Starting from the junction of the streets to run northwards along the eastern boundary of Ward No. IV till it reaches the southern extremity of Pappabasari.

Ward No. VIII.—North.—Starting from the north-western corner of Marton tomb to run eastwards along the southern boundary of Kottapalem road to where it meets the eastern boundary of the municipality at the north-eastern point of S. No. 485.

1

East.—Starting from the north-eastern point of S. No. 485 to run southwards along the eastern boundary of the municipality up to the western extremity of the railway compound south-west of the southern gate-keeper's lodge on the main railway line.

South.—Starting from the above point to run along the southern boundary of the municipality to where it meets the Trunk road.

West.—Starting from the meeting place of the Trunk road and the southern municipal boundary to run northwards along the eastern boundaries of Wards Nos. VII and VI and it reaches the north-west corner of the Marton tomb.

Ward No. IX.—North.—Starting from the north-eastern corner of S. No. 169 to run eastwards along the southern boundary line of the municipality till it reaches the north-eastern corner of S. No. 76.

1

East.—Starting from the north-eastern corner of S. No. 76 and following eastwards along the eastern boundary of the municipality till it reaches the north-eastern corner of S. No. 344-B on the southern boundary of Kottapalem road.

South.—Starting from the north-eastern corner of S. No. 344-B to run westwards along the western boundary of the Kottapalem road to the north-western corner of the Marton tomb.

West.—Starting from the north-western corner of the Marton tomb to run north-west through the Trunk road to where it meets the Lambeth Docks, thence southwards along the western boundary of Trunk road and Makkidasa-Varipada Docks to meet the north-eastern corner of S. No. 169.

Total .. 6

No. 42.—Under sub-section (ii) of clause (a) of sub-section (1) of section 144 of the Madras District Municipalities Act, 1914, and in modification of the notification No. 1939 of page 646 and 647 of Part I-A of the Fort St. George Gazette, dated 25th September 1937, the Governor in Council hereby directs that the tentative rates on the Adami Municipal Council be distributed among the existing four wards as shown in the following schedule:—

SCHEDULE.				
Number of wards.				Number of members.
Ward I (Chappal)	..	..	..	3
Ward II (Madravarad)	..	..	..	3
Ward III (Kudavarappu and Vintarappu)	..	..	..	3
Ward IV (Chappal)	..	..	..	3
Total				12

No. 43.—Under sub-section (1) of section 144 of the Madras Local Boards Act, 1924, the Governor in Council directs that the following alterations be made in sub-section 2 to the effect for the removal of members of such boards published under notification No. 1971 of page 653-654 of Part I-A of the Fort St. George Gazette, dated 10th November 1938:—

CHARTERED DISTRICT.

Number of electoral wards and specification of area included in the electoral ward.	Number of members to be elected by each ward.	Number of members to be elected by each ward.	Number of electoral wards and specification of area included in the electoral ward.	Number of members to be elected by each ward.	Number of members to be elected by each ward.
CHARTERED TOWN BOARD.			CHARTERED TOWN BOARD.		
1. Chennamalai	..	5	1. Chennamalai	..	5
2. Chennamalai	..	5	2. Chennamalai	..	5
3. Chennamalai	..	5	3. Chennamalai	..	5
CHARTERED TOWN BOARD.			CHARTERED TOWN BOARD.		
1. Chennamalai	..	5	1. Chennamalai	..	5
2. Chennamalai	..	5	2. Chennamalai	..	5
3. Chennamalai	..	5	3. Chennamalai	..	5
CHARTERED TOWN BOARD.			CHARTERED TOWN BOARD.		
1. Chennamalai	..	5	1. Chennamalai	..	5
2. Chennamalai	..	5	2. Chennamalai	..	5
3. Chennamalai	..	5	3. Chennamalai	..	5

No. 44.—Under sub-section (1) of section 48 of the Land Acquisition Act, 1894, the Governor in Council hereby withdraws from the acquisition of 600000 of an acre of land as detailed below in the villages of Chennamalai and Chennamalai in the Chennamalai, South Kanara District, published on pages 19 and 20 of Part I-A of the Fort St. George Gazette, dated 14th January 1937, as needed for opening a new road in the Chennamalai town.

Kandiyolathu		am.	Chennamalai		am.
S. No. 100-1 A	..	0-00750	S. No. 100-1 A-B	..	0-00350
S. No. 100-2 A	..	0-00550	S. No. 100-1 B	..	0-00125
			S. No. 100-1 C	..	0-00350
S. No. 100-1 B-1	..	0-00550	S. No. 100-1 D	..	0-00350
S. No. 100-1 B-2	..	0-00550	S. No. 100-1 E	..	0-00350
S. No. 100-1 B-3	..	0-00550	S. No. 100-1 F	..	0-00350
S. No. 100-1 B-4	..	0-00550	S. No. 100-1 G	..	0-00350
S. No. 100-1 B-5	..	0-00550	S. No. 100-1 H	..	0-00350
S. No. 100-1 B-6	..	0-00550			
S. No. 100-1 B-7	..	0-00550			
S. No. 100-1 B-8	..	0-00550			
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S. No. 100-1 B-2					

Amendment Act, 1905, and the Repealing and Amending Act, 1916 (India), are of three kinds, namely: (1) district funds, (2) tank funds, and (3) grant funds. Their use at the disposal, responsibility, of district boards, tank boards and grant boards constituted under the Act. Grants have been divided into two classes—major and minor. Grants that have a population of not less than 5,000 are treated as major grants; those that have less than 5,000 as minor grants. Instructions regarding the position of villages in the two classes of grants are to be found in the Union Manual issued separately.

CLASSIFICATION OF CHARGES.

1. The charges enumerated in section 35 of the Act which should be met from district and tank funds respectively are:—

(1) District Funds.

- (a) Charges for the construction and repair of all tank and other works which require special maintenance.
- (b) Charges for the clearing and preservation of streams on all roads.
- (c) A proportion of the cost of the local fund engineering establishments, tools and plant, and contingencies fund with reference to the rule which the survey or public works in charge of the district board issue in the local order on public works from tank and district funds, including all charges on market fairs and fairs and fairs establishments.
- (d) Charges for the maintenance of secondary, village, technical and other special schools.
- (e) The cost of the district medical and sanitary officer's establishment sanctioned for local fund payment.
- (f) The proportion of the expenditure upon the hospital maintained at the district headquarters unless the district board may otherwise be empowered, subject to the sanction of Government.
- (g) Charges for the maintenance of medical schools established with the sanction of Government, and on reserve aid-cases and vaccination.
- (h) Charges for the establishment and maintenance of veterinary hospitals and dispensaries.
- (i) Charges for establishment and maintenance of travellers' bungalows and rest-houses.
- (j) Contributions to tank boards and other district boards.
- (k) Contributions to municipalities and private individuals.
- (l) Contributions to particular for:—
 - (1) The King Institute.
 - (2) Disbursement of contributions made from provision, in some districts in district funds, and.
 - (3) All other contributions of a general nature.
- (m) Charges for pensions and gratuities of district board servants and officers, viz., in the provincial fund.
- (n) Proportionate share of charges for printing forms at the press selected by the Government-General.
- (o) Interest on, and repayment of, loans.
- (p) Technical services originally referred to district funds.
- (q) Expenditure on the construction and maintenance of local fund railways and tramways.
- (r) Charges on the following special measures:—
 - (1) Sanitary measures including the cost of site and process and the pay of any staff employed.
 - (2) Cost of hospitals, appliances and staff for the care of patients; and
 - (3) Cost of measures undertaken under the Madras Pague Regulations to secure the housing of leprosy patients of general.

(2) Tank Funds.

- (a) The construction and repair of village communications.
- (b) Proportionate share of the cost of the local fund engineering establishments, tools and plant and contingencies.
- (c) All charges for drainage except those for draining, included and other special works which are maintained by district boards and those for which sanctioned by union parliaments.
- (d) Establishment and maintenance of hospitals and dispensaries and dispensaries in municipal and private hospitals and dispensaries, and vaccination and maintenance of tanks and villages.
- (e) Charges for the establishment and maintenance of veterinary hospitals and dispensaries.
- (f) Charges connected with missionary work.
- (g) Charges as expenses other than plant.
- (h) All charges connected with vaccination in local fund areas.
- (i) Establishment and maintenance of bungalows, markets, travellers' bungalows, dispensaries, travellers' bungalows and rest-houses and burial and housing grounds.
- (j) upkeep of water-works.
- (k) Expenses for the distribution of loans.
- (l) Charges for the distribution of money.
- (m) Contributions to the district and other local boards, unions, municipalities and private persons.

(c) Proportional share of charges for printing forms at the price estimated by the Accountant-General.

(d) Excess of revenue originally assigned to taluk funds.

(e) Charges for purchase and gratuity of taluk board servants.

(f) Interest on, and repayment of, loans.

3. All charges other than those mentioned, which are debitable to district or taluk funds according as they are incurred in the interest of the district or taluk boards.

DISTRIBUTION OF CHARGES BETWEEN PROVINCIAL AND LOCAL.

4. (a) Charges on account of dead-burials assigned for police and magisterial purposes not attached to medical institutions where inquests are not concerned, are deductible in proportion to revenue. Similar charges on equal shares to provincial revenues and to the local funds concerned.

(b) All charges connected with hospitals, whether for their maintenance in any form or elsewhere or for their transport, etc., shall be borne by provincial funds.

(c) The salaries and allowances of Government medical authorities lent to local boards and their debts to medical or local revenues are governed by the rules in sub-section (ii) of section V of the Civil Medical Code, which shall have the force of rules under section 104 of the Act.

(d) The pay of local medical establishment surgeons, deputes to hospitals, post-mortemists including in legal medicine or the special course of instruction in medicine, should be met by the local funds concerned, but the local allowances of Rs. 10 and five house-allowance payable to them shall be borne from provincial funds.

(e) When a medical officer is employed by a local board, the difference between his pay and the pay of a civil establishment of the same standing will be contributed by Government, in addition to the usual contribution of the set 10 per cent of the pay and allowances of the civil establishment.

(f) Travelling pay and travelling allowances shall be granted by the local board in whose interest the transfer is made to a sanitary inspector or other officer duly qualified to hold the post of a sanitary supervisor transferred for plague work from the employ of a local board as municipal, central or town, or part of a district or another, under the same employer when the transfer is made on public grounds and not at his own request.

(g) Expenses on the following plague measures will be debited to provincial funds:—

(1) disinfection including pay of plague inspectors,

(2) isolation,

(3) provision of shelter for persons leaving their houses,

(4) police to guard quarantined houses and approved camps,

(5) measures undertaken under the Madras Plague Regulations to ensure the breaking of bulk of consignments of goods.

(6) When candidates are selected for the plague inspector's class who are previously employed in local fund services, their travelling allowances for proceeding to Madras for training, and their pay while undergoing training, should be met from provincial funds. The general charges incurred with the training of plague inspectors, such as the cost of the equipment of disinfecting apparatus and material should also be met from provincial funds.

(7) In the case of all works covered out by the Public Works Department on behalf of local boards a fixed charge of 24 per cent on works outlay should be levied with effect from the 1st April 1918 to cover the charges on account of equipment and tools and plant. Government would, however, be prepared, on a consideration of each case on the merits,

(1) to remit in whole or in part, the establishment charges in the case of works costing less than Rs. 1,000, and

(2) to sanction suitable grants-in-aid to cover such charges, when the cost of works exceeds Rs. 1,000 and over.

These rules will not, however, apply to any contribution work which was in progress on the 31st February 1918 at the estimate for which was sanctioned prior to that date. In the case of these works, no charge will be levied on account of establishment.

CLASS OF SERVICES.

A. The classes of services appertaining to the district and taluk funds are as follows:—

(i) Railway Funds.

(a) Work portion of the cost on land levied under section 32 (i) of the Act, not being more than half, as may be retained by the district board, under section 64.

(b) The whole of the railway cost on land levied under section 37 (a).

(c) Yoke under sections 37 (a) and 37, inclusive of district board's share of collection of municipal rate-gross and of corresponding fees.

(d) Receipts from stocks maintained by district boards, inclusive of grants-in-aid to such stocks.

(e) Receipts of hospitals maintained from district funds.

(f) Income from endowments under the management of the district board, such as rents and produce of lands, interest on securities, etc.

(g) Contributions from Government approximately equal to two-quarter of the amount certified from the local boards on land in the district.

(vii) Other contributions from Government, municipalities and private persons in aid of institutions maintained from district funds.

(ix) Contributions from takhs and other local funds.

(x) Miscellaneous receipts, such as—

(1) Fines and penalties under the Act.

(2) Sale proceeds of scrapings, old stores and materials, trees and various produce appertaining to all takhs.

(3) Rent and sale of buildings, lands and other property.

(4) Sale of tools and plant.

(5) Interest on loans and securities.

(6) Interest on arrears of revenue.

(7) Contributions towards local fund projects.

(8) Disbursed deposits and other disbursements.

(9) Variation fund.

(xi) Receipts from farms the management of which has been assigned to the district board by the Governor in Council under section 11 of the Canada and Public Farms Act, 1893.

(12) Income from salubrious and amusements.

(b) Taksh Funds.

(i) Each portion of the sum on land leased under section 35 (1) of the Act, not being less than half, as may be transferred by the district board under section 35 and rule 7 below.

(ii) Receipts of schools maintained by the taksh board including grants-in-aid to such schools.

(iii) Receipts of hospitals maintained by the taksh board.

(iv) Fees for the use of carts, bullocks, mules and slaughter-houses constructed or maintained from taksh funds and fees for the temporary occupation of charlatans, travelling barbers and rest-houses, markets, etc., village sites, roads and other services public places or parts thereof and also for use for private carriages and markets.

(v) Income from endowments under the management of the taksh board, such as rents and produce of lands, interest on securities, etc.

(vi) Contributions from Government, municipalities and private persons in aid of any institutions or services maintained or financed from taksh funds.

(vii) Other contributions from the district and other local funds and other amounts transferred by the district board under section 35 of the Act.

(viii) Fines levied for offences and for offences against the Fines of Public Recept Act, of 1854, when committed beyond town limits.

(ix) Miscellaneous receipts, such as—

(1) Sale-proceeds of scrapings, old stores and materials, trees and the produce of trees in other than roads.

(2) Fines-proceeds of other taksh board property.

(3) Fines receipts when the management of farms has been assigned to the taksh board by the Governor in Council under section 11 of the Canada and Public Farms Act, 1893, and salary rules.

(4) Interest on securities.

(5) Interest on arrears of revenue.

(6) Rent and sale of buildings, lands and other property.

FINANCIAL RELATIONS BETWEEN DISTRICT AND TAKSH BOARDS

4. Each district board shall enter into a financial settlement with every taksh board within its jurisdiction with the object of giving greater safety to, and steadying, the administrative activities of all the local boards in the district.

5. The following principles shall guide the making of such settlements:—

(a) The services attended to by district and taksh boards shall be classified and allocated to the respective boards as required in rule 3 above.

(b) The district board will take credit for all items of income falling under clauses (ii) to (ix) of rule 3 (1) and the taksh board for all items falling under clauses (i) to (ix) of rule 4 (1).

(c) Each taksh board should receive an annual bonus in addition to the receipts credited under (a) above, so that the grossing services whose administration is entrusted to it may be adequately financed; and this bonus should be in the shape of a subtraction from district board funds.

(d) The subtraction should be a share, not less than one-half, of the total receipts from land-rent in the taksh board area.

(e) In determining the proper share, the principle to be followed should be to reduce, for the district board, so much out of the land-rent income as is necessary, together with the items credited to the district board under (a) above, for financing the functions entrusted to it; the rest must be all transferred to taksh boards who will be in charge of services like education, hospitals, sanitation and so forth.

(f) So far as possible, all the taksh boards in a district should get the same share of land-rent and such share should, in any event, not be less than what is necessary, together with the other income referred to in (a) above, to meet the current needs of the taksh board.

(g) The settlement should be of a quasi-permanent character and should be brought under review only in the event of circumstances proving that the arrangement is manifestly unfair to either the district board or the taksh boards.

8. The estimates should be prepared by a committee on which both the district and tank boards should be represented, and should be finally approved by the district board after each tank board has had an opportunity of expressing its opinion on the proposals.

9. A copy of the terms of the settlement as sanctioned by the district board shall be submitted to Government and another forwarded to the Treasury Deputy Collector.

Revenue.

10. Under-section 104 of the Act, local boards are required annually to prepare budget estimates of their assigned expenditures under all heads. This duty may, however, be delegated, with such limitations as the local board may think fit, to a committee of the board with the president as an ex-officio member.

11. (a) The Collector of the district shall, in the third week of November, furnish to the president, district board, an estimate of the probable gross receipts and charges of collection of the tax to be levied to be collected by him under the Act.

(2) The president of the district board shall, on or before 25th November, communicate to each tank board in the district the sum proposed to be transferred from the district fund to the tank board under section 10 of the Act and in accordance with the terms of the financial settlement entered into between the boards.

12. The special recommendations, if any, of the Director of Public Instruction and the Surgeon-General in connection with budgets should reach the local boards not later than the 25th November.

13. The medical and sanitary portions of local board budgets should be drawn up by presidents in consultation with the district medical and sanitary officers; and the educational portion in consultation with the inspectors of schools of instruction.

14. The budgets of local boards (Form No. 1) and their abstracts (Form No. 2) shall be prepared under the heads prescribed by Government. They should be accompanied by the following statements:—

- (i) Statement of endowed institutions and madaris (Form No. 3).
- (ii) General schools statement (Form No. 4).
- (iii) Statement of sanitary expenditures (Form No. 5).
- (iv) Statement showing the transactions relating to the railways (Form No. 6).
- (v) List of statements in the matters of land establishments (Form No. 7).
- (vi) List of statements in the matters of special provincial grants for the current year (Form No. 8).
- (vii) Statement showing the expenditure of special provincial grants for the current year (Form No. 9).
- (viii) Statement of gross local fund receipts of each local board estimated to be spent on the several services (Form No. 10).

15. Every tank board shall submit its budget to the president, district board, before the 1st January for obtaining the approval of the district board to it.

16. Before such submission, the budget shall be considered at a meeting of the tank board to be held before the Christmas holidays.

17. Along with its budget, every tank board shall submit separately to the president, district board, a consolidated budget estimate of the income in the tank board area (Form No. 10).

18. The district board is empowered to revise the budgets of tank boards; provided that no material alterations are made without giving the tank boards concerned an opportunity to show cause why such alterations should not be made.

19. The tank budget shall become necessary as approved by the district board.

20. The following estimates shall be compiled by the district board on or before 15th January:—

- (a) a budget estimate of the receipts and expenditures appertaining to the district fund alone;
- (b) a consolidated budget estimate of all local boards in the district; and
- (c) a consolidated budget estimate of all unions in the district.

21. (a) As soon as these estimates are ready, copies of statements as shown below relating to the consolidated budget of local boards should be sent to heads of departments by presidents, who should also attach them at the date on which the district board budget meeting will be held:—

Names of head of department.

Statements of which copies should be furnished.

Director of Public Instruction	..	Estimate from budget, details of salary on school buildings in the revised and budget estimate and the statement of receipts and expenditures of schools.
Surgeon-General	..	Estimate from budget, details of salary on medical buildings in the revised and budget estimate, the statement of sanitary expenditures and a statement showing the details of the pay, etc., of medical superintendents attached to each medical division.
Sanitary Commissioner	..	Estimate from budget, details of salary on sanitary works in the revised and budget estimate and statement of sanitary expenditures.

(b) These officers may also furnish copies of the portions made in the budgets for the educational, medical and sanitary works of the district to the consolidation of the district board but should do so before the date of the district board budget meeting.

20. (a) A meeting of the district board shall be held in the second week of February for considering the district board budget and for approving the whole board budget, and the consolidated budget for all boards as sanctioned and approved by the district board together with the consolidated budget for all unions shall be submitted so as to reach the Government on or before 15th February.

(b) Government will, however, not interfere with the estimates provided there—

(1) On prescribed maximum balance is provided for;

(2) On the provision made for the payment of loans and for the proper expenditure of Government grants for special purposes; and

(3) On the provisions of the Act, the rules thereunder and the standing orders of Government are complied with.

If these conditions are satisfied, Government will simply record the budget estimates (sanctioned); if not, they will issue orders sanctioning amendments with them, after giving the local board concerned an opportunity to show cause to the contrary.

21. All proposals relating to establishments should be included from the budget, and one should be taken that all proposals for increases or decreases in establishments are, as a rule, fully considered and depend of prior to the time of preparing the estimates.

22. The estimates should provide for all the receipts and charges whether under revenue or debt heads, appearing in the local board. Provision should be made for what is expected to be actually received or paid (under various sections) during the year including the arrears of past years and not for the demand at the liabilities falling due within the year.

23. All allotments expire at the close of the year and may part unexpended during the year cannot be reverted or appropriated by transfer to deposits or any other head, or drawn to avoid the sanctioning authority and the expenditure after the expiration of the year for which the allotment is made. Therefore should be made, if necessary, in the succeeding year's budget for expenditure from allotments which expire at the first March but against which payments may afterwards have to be made.

24. The net balance of general funds to be provided by local boards in their budgets should not be less than 75 per cent of the estimated receipts of the year, including those appearing in establishments, railway-own fund, professional grants and debt heads.

25. The sanctioning of a budget does not release local boards from the necessity of obtaining the sanction of the Government or other sanctioned authority, whose sanction is required and has not been specifically accorded, before the establishments or works for which provision has been made in the estimates are sanctioned or commenced.

ALLIANCE AND TRANSFERS.

26. The allotments entered in the approved budget within the original sanctioned allotments of the year and all expenditures during the course of the year must be restricted in accordance with these allotments. The district board may, however, sanction transfers of funds from one major or minor head in the budget to any other major or minor head, but no such transfer can be sanctioned without a specific re-appropriation being made from an allotment sanctioned in the budget. Applications for additional grants as well as for re-appropriations of existing grants should always be submitted in time to reach the office of orders or those being passed before the close of the year. After the year has closed, no additional grants or re-appropriations can be sanctioned.

If at the end of the year the actual expenditure is found to have largely exceeded the total sanctioned allotment, brief explanations of material excesses should be noted in the district administration reports.

27. While boards may sanction transfers of funds from one minor head to another under the same major head within any block, they may also sanction transfers of funds not exceeding Rs. 2,500 from one major head to another. For larger transfers the previous sanction of the district board must invariably be obtained.

28. Applications to the district or taluk board for transfers of allotments should invariably be accompanied by a statement in duplicate (Form No. 11) and should be submitted through the Treasury Deputy Collector, so that the sanctioning authority may have his views as notified. When the transfer of funds is sanctioned, one copy of the statement will be returned by the sanctioning authority, to the officer submitting the application and the other should be forwarded to the next block of the Treasury Deputy Collector's office. If any transfers are sanctioned by the district or taluk boards of their own motion, such sanction also should be communicated to the next officer.

29. (a) Additional allotments from balances of any head, general, endowment or other should not, as a general rule, be sanctioned during the course of the year. The budget for all heads should therefore be so framed as to provide the necessary for each item.

(b) In cases, however, where fresh or additional expenditure is required to be provided for by specific re-appropriations from the budget grants, district boards may sanction allotments from balances, provided that the closing balances carried with reference to the actual opening balances is not thereby reduced below 75 per cent of the estimated receipts of the year. If this percentage is likely to be reduced, the sanction of the Government should be obtained.

(c) Budgets in the same section, taluk boards may sanction allotments from their balances up to a limit of Rs. 1,000 for each item. In all other cases the previous sanction of the district board, which will be final, is necessary.

30. Applications for allotments from balances should be submitted to the sanctioning authority (Form No. 12).

FINANCIAL STATEMENTS.

22. On receipt of the order of Government, alterations, if any, should be carried out in the district board and union board budgets and the consolidated budget, as then framed, should then be printed. Two copies of the printed budget should be supplied to Government not later than 1st May and two copies each to the Assistant-Comptroller and the Treasury Deputy Comptroller. The Treasury Deputy Comptroller should also be furnished both by the district board and union boards with statements showing the disbursement of the grants for public works, contingencies and other continuing charges.

ANNUAL RETURNS.

23. (a) Every union board shall before 15th June submit to the district board a brief account of its operations during the preceding financial year.

(b) It will also simultaneously submit separately a consolidated report on the working of the union parishes within the jurisdiction.

24. (a) The district board should forward to Government, not later than the 15th July in each year, a similar report on the working of all the boards in the district.

(b) It will also simultaneously forward separately a consolidated report on the working of the union parishes in the district.

25. Medical officers in charge of hospitals and Dispensaries will also submit annual reports for the financial year to the district medical and sanitary officer, not later than 30th April in each year. The district medical and sanitary officer will compile from these and forward to the district board a general report for the whole district for submission to Government with its annual report. The district medical and sanitary officer should similarly, in their annual reports, the medical institutions in each district with reference to the hospitals maintaining them and furnish statistics in regard to the in- and out-patients treated at the several institutions.

26. The annual reports of local boards referred to in rules 23 (a) and 24 (a) above should be accompanied by the following statements:—

(i) Consolidated comparative statement of the receipts and expenditure of local boards (Form No. 12).

(ii) Abstract of the comparative statement of receipts and charges of local boards (Form No. 14).

(iii) Roads statement (Form No. 15).

(iv) Assessment statement (Form No. 16).

(v) Demand, collection and balance of land-tax and miscellaneous cesses (Form No. 17).

(vi) General schools statement (Form No. 18).

(vii) Statement relating to schools for Pauperism and backward classes (Form No. 19).

(viii) Statement of sanitarium operations (Form No. 20).

(ix) Statement showing vaccination work of deputy inspectors of vaccination (Form No. 21).

(x) Sanitation statement (Form No. 22).

(xi) Railway-cess statement (Form No. 23).

(xii) Statement showing the expenditure of special professional grants (Form No. 24).

(xiii) Statement showing the constitution of local boards (Form No. 25).

(xiv) Election particulars statement (Form No. 26).

(xv) Statement showing the proportion of local board receipts actually spent on the several services (Form No. 27).

27. The consolidated annual reports on union parishes referred to in rules 23 (b) and 24 (b) should be accompanied by the following statements:—

(i) Statement of the receipts and expenditure of unions to the district for the year (Form No. 13).

(ii) Statement showing the constitution of union parishes (Form No. 19).

(iii) Statement showing particulars of union members' stations (Form No. 17).

(iv) Statement of incidence of house-tax (Form No. 18).

28. The report of each local board shall be published in the district gazette together with the abstract of receipts and charges (Form No. 14).

AUDIT.

29. The audit of the local board accounts of each district shall be performed by the Treasury Deputy Comptroller with the help of a special audit-office—viz. local audit and—placed at his disposal for the purpose by Government. This is the only detailed audit to which the accounts will be subjected.

30. (a) The Assistant-Comptroller will, in addition, arrange for an annual test audit of the accounts by the Comptroller of Local Fund Accounts, or one of his assistants. The test audit will be carried out by an inspection of the accounts at the district headquarters including an examination of the manager's original records and of the accounts of one or more union boards.

(2) The result of such audit will be communicated to the president, district board, in two parts—

(a) The detailed notes of inquiries dealing with individual irregularities, omissions and defects; and

(b) the audit report dealing with matters of a general and important nature which require the special attention of the boards and Government.

The president will place these before the district board with such comments and observations as may appear to him to be necessary. He will then forward the said report also to Government with the findings of the board thereon.

41. (a) The Treasury Deputy Collector will also arrange through his local audit staff, for the annual inspection of each of the tank board offices on the district board in the South Island.

(b) The inspection notes after being passed by the Treasury Deputy Collector will be forwarded to the president, tank board, for taking necessary action. The notes will, after their action, be filed in the audit office and reviewed by the Assistant Inspector of Local Fund Accounts during their annual inspection.

42. The auditor shall see that the accounts have been kept and kept generally in proper form; that the particular items of receipt and expenditure are stated in sufficient detail; and that the payments are supported by adequate vouchers and authority. He shall ascertain whether the receipt and expenditure are in all cases such as are authorized by law, and whether the statutory rules and standing orders of Government have been complied with.

43. The local board shall, at the time of audit or inspection, cause to be produced all accounts, receipts, documents and subsidiary papers which may be required by the auditor or inspecting officer.

44. After such audit or inspection, the local board concerned shall deal promptly with the audit or inspection notes.

45. On receipt of the monthly objection statements from the Treasury Deputy Collector, it shall be the duty of the president of the local board concerned or the district board, as power to get the objections removed either by meeting away wrongfully done by an officer, by obtaining necessary sanction for expenditure or otherwise as the case may be.

46. Such objections should prevail immediately; for this purpose the necessary instructions will be issued by president, and they will see that these are strictly carried out.

THE ANNUAL MANUEL.

47. Detailed notes in regard to audit will be found in the Local Fund-Audit Manual which is separately issued and a copy of which will be supplied to every local board. Local boards shall comply with all the requirements of audit as prescribed in that Manual.

CHAPTER III.

ESTABLISHMENTS.

48. The statutory provisions relating to appointments are contained in sections 41 to 47 of the Act.

In the following rules and sub-rules, salary means the sum of pay and acting duty and charge allowances and includes all fixed monthly allowances, such as personal allowances, but does not include local allowances nor allowances granted to some special expenditure such as travelling, house, maintenance or household allowances.

CHARACTER OF APPOINTMENTS.

49. Establishments under local boards are—

- (a) Permanent.
- (b) Temporary.
- (c) Part-time.

PERMANENT ESTABLISHMENTS.

50. The following maximum scales and limits are prescribed under certain heads of establishments—

(1) General Public Works and—Municipal scale.—(i) One employee of one of the following classes—

					Rs.	
First class	700—(20—5,000)	Annual.
Second class ..	..	..	..	..	500—(20—300)
Third class ..	..	..	..	..	400—(20—200)
Fourth class ..	..	..	..	..	300—(20—100)

(2) Assistant Engineer.—As many as there are tank boards in a district, on the following scale of pay—

					Rs.	
First grade ..	..	..	..	..	500—(10—300)	Annual.
Second grade ..	..	..	..	..	300—(10—210)	
Third grade ..	..	..	..	..	200—(10—100)	

(5) *Overseer and Sub-Overseer*.—Six of these may be entertained for each assistant engineer's range.

The scales of pay for overseers and sub-overseers shall be as follows:—

Overseer—					
Rs.					
First grade	..	..	..	..	100—4—0 30
Second grade	..	..	..	..	80—3—0 30
Third grade	..	..	..	..	60—2—0 30
Sub-Overseer					
First grade	..	..	..	..	50—4—0 30
Second grade	..	..	..	..	40—3—0 30
Third grade	..	..	..	..	30—2—0 30

General limit.—The total cost of staff including salaries and messals shall not exceed 50 per cent of the normal expenditure on works.

(4) *Educational establishments*.—*Government schools*.—*Maximum scales*.—The scales laid down in rules 51 and 52 of the Educational Rules.

(5) *Medical establishments*.—*Maximum scales*.—*Attended and Sub-attended Dispensaries*.—As fixed by Government in the Civil Medical Code.

Midwives and compounders.—Scales laid down in the Civil Medical Code.

Ward attendants.—One for every four in-patients on the daily average.

General limit.—Total cost including salaries and messals not to exceed Rs. 10 per annum per patient on the daily average of both in-patients and out-patients.

(6) *Compounders in veterinary institutions*.—The scales laid down in the Civil Medical Code for compounders in medical institutions for human beings.

(7) *Fire-arm establishments*.—The following scales of pay have been fixed for candidates:—

Rs.					
First class	..	..	..	..	50—1—0 30
Second class	..	..	..	..	30—0—0 30
Probationers	..	..	..	..	15

Each candidate will also be paid a fixed travelling allowance of Rs. 10 per month which will be liable for reduction for short work or short touring at the discretion of the president of the local board concerned.

(8) *Sanitary establishments*.—

Sanitary Inspectors	..	..	..	..	Maximum pay Rs. 45
Assistant Sanitary Inspectors	..	..	..	..	Do. " 30

(9) *Mortals, slaughter-house, ant-septic*.—*Maximum expenditure on establishments under each of these heads to be 10 per cent of the receipts.*

(10) *Trenches, hospitals and public gardens, roads, etc.*.—*Maximum pay to Rs. 10 for each normal employee.*

(11) *General office establishment*.—*Local boards' offices*.—*General limit*.—Total expenditure on office establishment including messes and messals not to exceed 5 per cent of the normal income.

81. Local boards not authorized to vary establishments on their own authority subject to the following conditions:—

(a) that the proposals are within the limits and scales laid down in rule 80;

(b) that the additional cost involved is provided for in the sanctioned budget; or can be met by re-appropriation from other heads of expenditure or by a loan from the closing balance under general funds without incurring it below 25 per cent of the ordinary strength;

(c) that the subsequent meeting of Government in the case of District Board establishments and of the president, district board, in the case of local board establishments is applied for on a substantiated statement of such sums to be authorized on or before the first of October each year.

82. Establishments which have been already duly sanctioned need not be altered even though they may exceed the limits laid down in rule 80.

83. In the first meeting under rule 81 (c) for the subsequent meeting of Government or of the president, district board, in the case of local board, a certificate shall be furnished that the establishments satisfy the conditions (a) and (b) of that rule.

84. The previous meeting of Government should, however, be obtained for the maintenance of new establishments or the revision of existing ones which are capable of being presented to rule 81.

TRANSITORY ESTABLISHMENTS.

85. *Provision of local boards may sanction the creation of such temporary appointments as may be necessary provided that*

(a) the sanction of Government is obtained

(b) if the post carries a salary of more than Rs. 500 in the case of engineering establishments or more than Rs. 300 in the case of other establishments; or

(c) if the appointment is proposed to be or is actually retained for more than two years; and

(d) that the scales and limits laid down in rule 80, so far as applicable, are not exceeded.

PART-TIME ESTABLISHMENTS.

56. The limits of local boards may sanction such part-time services as such remuneration as may be found necessary in such cases.

GENERAL REGULATIONS APPLICABLE TO PARALLEL, TEMPORARY AND PART-TIME ESTABLISHMENTS.

57. No alterations of appointments or creation of new appointments in the educational, medical or vaccination establishments should be made without consulting the appropriate departmental authorities.

58. (1) It is a condition precedent to the creation, by local boards and their predecessors, of the person to be paid by Government, temporary and part-time establishments that the establishment concerned should be paid wholly from local funds. The proviso does not apply to establishments paid wholly or partly from provincial funds or employed in institutions of which the cost is met from provincial funds. All such proposals require the sanction of the Government.

(2) The following exceptions are allowed:—

(i) In respect of work carried out from provincial grants, given for specified purposes, district boards may sanction special engineering establishments up to a limit of 50 per cent of the estimate for work carried out by means of these grants, the cost of the work carried out by a Government department should be met from the proceeds of the sale of the establishment.

(ii) The power to sanction establishments for elementary schools opened out of provincial schools has been delegated to the Director of Public Instruction.

(iii) President may transfer appointments of teachers from one school to another in elementary schools mentioned out of provincial revenues with the consent of the Inspector of Schools provided that (a) no additional expenditure is incurred by Government and (b) the transfer is reported immediately to the Director of Public Instruction.

(iv) Revised scales of pay in temporary and midwives according to the rules in the Civil Manual. Such may be sanctioned by local boards though part of the cost may fall on provincial revenues.

59. In the case of the establishment is authorized institution under the control of local boards, the rules above will apply subject to any conditions that may be laid down by the terms of the deed of endowment.

60. (1) When the establishment of a new establishment is proposed in an office, a letter or plan—so the case may be—fully specifying the proposed establishment should be submitted to the sanctioning authority. A proposition statement in duplicate form, the showing clearly the financial effect of the proposed establishment, should also be submitted if necessary. The ability of the local board concerned to meet the expenditure, if it is of a recurring nature, should be specially dealt with and information should be furnished as to whether the expenditure can be met from the normal revenue of the board without reducing the normal statement, if any, prescribed for particular objects. The annual income of a local board should ordinarily be taken as the average of the ordinary receipts for the previous three years. In ascertaining a fourth income, ability to meet the additional charge, viz. 20, and under which a 25 per cent bonus has to be provided should be taken as a guide.

(2) All orders regarding pay, allowances, appointments, etc., of local board servants take effect, unless otherwise specially ordered, from the date of the order sanctioning them.

61. (a) A proposition statement should be submitted only with:—

(i) notes of general revision of establishments; or

(ii) proposals which appear to be not clearly without it.

(3) In all cases the proposal should state:—

(i) the present cost, of the service or services affected, or of the total establishment as the circumstances of the case may require to be necessary;

(ii) the cost after revision; and

(iii) details of the number and pay of the appointments which it is proposed to add or modify.

62. The proposition statement or proposal for revision, in cases where the previous sanction of Government is required, shall, before submission to Government, be sent to the Treasury Officer, who should verify the present scale or scales of the present cost, as the case may be, according to his own register, but it will not be necessary for him to record if Government or district board when they are sufficiently large to affect the consideration of the case by Government. Minor differences and discrepancies may be left over for adjustment at the next periodical publication of the scale of establishment with reference to the actual establishment returns.

INCREMENTS.

63. (1) In the case of appointments to which a progressive scale of pay is attached, the sanction of Government is not necessary, except when otherwise specially ordered, the grant of increments which may become due from time to time. The grant of these increments should be regulated in accordance with the provisions of the Civil Service Regulations.

(2) Local boards may, for special reasons, sanction increments in advance of the due date in the pay of all servants of incremental pay except those whose appointments require the sanction of Government.

(3) Unless otherwise specially ordered by Government, district board engineers and assistant engineers are not entitled to draw any increments for the period of their probation. Grants for increments will ordinarily start only from the date of certification.

PUNISHMENT OF SERVANTS.

64. The appointment of persons to offices, the maximum salary of which is over Rs. 200 per annum under District or Urban Boards and to offices the maximum salary of which exceeds Rs. 100 per annum under Urban Boards, shall be subject to the sanction of the Government in Council and of the president of the district board, respectively.

For the definition of 'salary' see rule 13.

QUALIFICATIONS OF CANDIDATES FOR LOCAL OFFICES.

13. The qualifications in column 1 of the undermentioned table are prescribed for the offices described in column 2; all candidates therefrom require the sanction of Government.—

(1) Description of post.	(2) Qualifications.	(3) Remarks.
(A) Manager, Road Works or Road Account- ant in local board office and a main- tain- ment salary of Rs. 50 and over.	(1) A completed B.E. D.C. or Multiple- Ten Examination of Madras or any other University; and (2) Account Test.	
(B) District Board Engineers	Third class Test in the chief remainder of the district within two years after appointment.	District knowledge, as far as possible, employ engineers locally, train and trained, or locally trained, and pro- ference shall be given to men already holding the appointment of engineers or assistant engineers provided they are considered otherwise thoroughly suitable. It is not, however, intended to preclude absolutely the appoint- ment of suitable candidates born and trained in England who may offer themselves for employment but appli- cations should not be invited by means of advertisement in England.
(C) Assistant Engineers.	(a) B.E. degree or C.E. certificate of the Engineering Class, or (b) Upper subordinate certificate of the College of Engineering coupled with a practical experience of not less than ten years.	Men with qualifications (b) should not be appointed unless it has been ascer- tained by advertisement or otherwise that suitable men with qualifications (a) are not available.
(D) Draftsmen..	(a) A certificate of the lower subordinate class or of the old sub-ordinate and superior class of the College of Engineering, Madras; or (b) a certificate as lower sub-ordinate of the Thomas College, Madras; or (c) a certificate as sub-ordinate issued by the Joint Technical Examination Board, Bengal, Bihar and Orissa or by the College of Engineering, Poona.	
(E) Draftsmen and sub- ordinates.	(a) A certificate of the lower subordinate class or of the old sub-ordinate class or of the old superior class dated before the December 1927 of the College of Engineering, Madras; or (b) a certificate as mechanical draftsman or draftsman and computer of the Thomas College, Madras; or (c) a certificate as sub-ordinate issued by the Joint Technical Examination Board, Bengal, Bihar and Orissa or by the College of Engineering, Poona; or (d) a certificate of training in one of the technical branches of the pro- fessional or in the Mysore technical schools, supplemented by a group certificate of the Madras Govern- ment Technical Examination.	
(F) Engin- drivers.	A certificate from the President of the Board of Examiners that he has passed the examination for "a certificate of competency" or "a certificate of service" for engine-drivers.	

(2) Description of post.	(3) Qualifications.	(4) Remarks.
(7) Sanitary Assistant to the D.M. and S.O.	(a) A degree in sanitary science or (b) the qualifications of an assistant surgeon in Government service subject to evidence that at earliest opportunity he should undergo a course in minor sanitary engineering at the King Institute of Preventive Medicine and get the necessary certificate.	
(8) Assistant Sanitary Inspector.	(1) A certificate from the Commissioner for Diseases and Examinations that he has passed the Intermediate Technical examination in animal physiology and hygiene after having undergone a satisfactory course in physiology, hygiene and bacteriological demonstrations under the Principal of the Medical College or a similar special examination in the same subjects. (2) A certificate from the Sanitary Commissioner that he can read and write.	
(9) Sanitary Inspector.	(1) Either a certificate of having successfully passed through the lower subordinate engineering class of the College of Engineering, Madras; or (2) A certificate from the Commissioner for Government Examinations that he has passed the examination in minor sanitary engineering of the Intermediate grade after having undergone a satisfactory course of five months' training in minor sanitary engineering under the Sanitary Registrar to Government. (3) A certificate from the Sanitary Commissioner that he can both read and write.	
(10) Composition in medical institutions and sub-stations.	Qualifications prescribed in sub-section (vi) of section V of the Civil Medical Code.	
(11) Composition in veterinary institutions.	(1) Qualifications prescribed in sub-section (vi) of section V of the Civil Medical Code; or (2) Composition in Veterinary College.	
(12) Vaccination. (a) First class.	(1) certificate of good conduct. (2) possession of completed S.I.C. (3) qualifications as assistant sanitary inspector, sanitary inspector or hospital assistant; (4) ability to read and write at least one vernacular of the Presidency and before becoming eligible for promotion as deputy inspector, ability to read and write a second vernacular; (5) physical fitness for hard camp life; and (6) completion of a course of training in the King Institute of Preventive Medicine at Quindy.	
(13) Second class.	(1) Good moral character. (2) possession of a completed S.I.C. (3) ability to read and write the vernacular of the district where he is employed, and (4) physical fitness for hard camp life.	

These rules shall not apply to any certified sanitary inspector who, on the December 1934, held a permanent post as sanitary inspector or as assistant sanitary inspector or as superintendent of a vaccine depot under any local body or as deputy inspector of vaccination in the Madras Vaccine Establishment, or who can prove by certificate from the register of certified sanitary inspectors maintained in the office of the Sanitary Commissioner that he had, within 2 years previous to that date, served any local body as certified sanitary inspector or assistant sanitary inspector on temporary plague or cholera duty and that his conduct during that period was satisfactory.

66. Presidents of district boards in the case of Nos. 1, 2, 4 and 5 of the above table and presidents of local boards in the case of Nos. 3 and 12 may grant suspensions in the case of temporary absences for periods not exceeding one year provided that qualified heads are not available.

TRANSFERS.

67. (1) The power to transfer local fund subordinate staff with the presidents of the local boards concerned. Presidents of district boards may delegate to district board engineers the power to transfer their clerical subordinates during a salary not exceeding 50, 55 a month, subject to the submission of a monthly list of such transfers for the approval of the presidents.

(2) The power of transferring medical subordinates, compounders and midwives from one hospital or dispensary to another within the district rests with the president of the district board, who should before doing so, ordinarily consult the presidents of such boards, under whom they may be employed. The president, district board, should keep the Surgeon-General informed of all transfers of medical subordinates ordered by him.

(3) The president of the district board may transfer deputy inspectors of vaccination from one range to another; he should however keep the Secretary Commissioner informed of his action in such cases.

LEAVE.

68. Presidents of local boards are exempted to grant leave to all local fund subordinates working under them.

In the case of (1) deputy inspectors of vaccination and (2) medical subordinates and sanitary assistants in district hospitals and sanitary officers who are professional officers whose services are lent to local boards, presidents of local boards may grant privilege leave without intimation of the fact that the leave has been applied for should be given to the Surgeon-General and Secretary Commissioner respectively; all other grants of leave to these officers should be sanctioned only by the Surgeon-General and Sanitary Commissioner.

PROMOTIONS.

69. Subject to the provisions of section 42 (3) of the Madras Local Boards Act, the president of a local board has power to fix, suspend, dismiss or remove any assistant at such board, and the president, district board, has power to fix or suspend any deputy inspector of vaccination working in the area under his jurisdiction. Before passing any order regarding the promotion of subordinate medical officers (including the rank of sub-assistant) or of sanitary assistants in District Hospital and Sanitary Officers or of deputy inspectors of vaccination, the president shall consult the District Medical and Sanitary Officer.

70. In the case of all persons in permanent local fund service drawing salaries of twenty rupees a month or more or working in judicial form should provide an order or recommendation for suspension, reduction from a permanent post, dismissal or removal from service. The charges or charges against the officer, whether for inefficiency, misconduct, or other ground for disqualification should be reduced in writing and communicated to him in person. The evidence in whatever form received should be brought on record and explained to him and he should be allowed reasonable time and opportunity to rebut the evidence on record and explain his conduct. Such explanation in writing as he may have to offer. The orders passed after such enquiry should contain a statement of the charges, a summary of the evidence for and against him and the finding on such charges.

PROVISIONS AS GOVERNMENT SERVANTS LENT TO LOCAL BOARDS.

71. Under section 42 (3) of the Act, any Government servant employed by a local board may be dismissed or removed from such employment without the sanction of Government, or until three months notice in writing shall have been given to Government.

When it is proposed to dismiss a Government servant for inefficiency or for misconduct or other cause, the procedure prescribed in rule 76 shall be followed. Copies of the whole of the proceedings should be transmitted to the office of the authority paying the salaries.

72. A copy of every order regarding the promotion of the medical servants mentioned in rule 77 or of deputy inspectors of vaccination shall forthwith be communicated to the Surgeon-General or the Sanitary Commissioner, as the case may be, and the Surgeon-General or the Sanitary Commissioner shall be supplied, in any case in which he considers that it is felt needed in the present or may involve his professional conduct only, to require that the order shall not be carried into effect pending reference to Government.

APPEALS.

73. An appeal shall lie to the president of the district board in the case of all servants of local boards fixed in some existing pay scale, as well as those suspended, dismissed or removed by the president of a local board.

74. All servants of a district board, suspended, dismissed or removed by the president of that board, shall have a right of appeal to the district board. In the case of servants of local boards on a salary of Rs. 50 and upwards, whose suspension, dismissal or removal has been ordered by the president of the district board, a further appeal shall lie to the District Board.

75. An appeal shall also lie to the Governor in Council by the president against the orders passed on appeal by the district board under rule 74.

76. A further appeal shall lie to the Governor in Council against dismissal or removal in the case of all servants whose appointment requires the sanction of Government, i.e., those whose appointments carry a maximum salary of over Rs. 50 per annum.

77. In the case of subordinate medical officers and sanitary assistants in District Hospital and Sanitary Officers, whose services have been lent to local boards and deputy inspectors of vaccination,

there shall be a right of appeal to Government, through the Surgeon-General or the Sanitary Commissioner, as the case may be, against any order of fine or suspension inflicted or confirmed by the president of the Sanitary Board.

74. Teachers in Government schools, while service here has been transferred with the schools to a local board, shall have the same privileges of appeal to Government against an order of suspension, dismissal or removal passed by their body or its president, which they would enjoy if they were still in Government employ.

75. No appeal under these rules will be entertained unless preferred within three months from the date of the order appealed against.

76. No person who has been dismissed from a public situation for awarded misconduct shall be re-entrained in a local board establishment, except with the prior sanction of Government. This rule will not apply in the case of persons who, without any imputation of criminality or immorality, have been dismissed from office merely for neglect of duty, inefficiency for particular duties, or from any consideration of expediency.

SALARIES.

81. Salaries shall be taken from the following classes of officers working under local boards for an amount not less than that indicated against each:—

(a) Overseers and sub-overseers—150 per cent of the amount of impost allowed.

(b) Sanitary Inspectors in Engineer's Office—Rs. 100.

82. District boards may demand security from other officers and members and fix the amounts in such case at their discretion by means of rules based on rules section 46 (1) (2) and (3) of the Act. Copies of all rules so framed should be submitted to Government for information.

LEAVE AND SICKNESS ALLOWANCES.

83. Leave and sick leave allowances may be granted to local board employees within the limits prescribed in the Civil Service Regulations. The sanction of the local Government is required in all cases of leave or allowances during leave or sick leave, granted in excess of what would be admissible to an officer paid from general revenues—vide article 311 of the Civil Service Regulations.

84. Local board servants transferred from one district to another or from one local board to another in the same district do not lose their claims for leave. In such cases the leave allowances are paid in accordance with the rule of proportion.

GIVING ALLOWANCES OR ASSISTANCE TO BODIES.

85. A local board may not without the special sanction of the Government give any allowance or other assistance to the salary to any of its servants unless it can, under standing rules or special orders, be given to a Government servant of a similar class in the same locality under the Civil Service Regulations. Where a Government servant is lent to a local body, he shall be paid, in the absence of orders to the contrary, all the allowances admissible to officers of his class in the Government service under the Civil Service Regulations or special departmental rules or orders, applying to particular services.

86. There is no particular case in which it is otherwise specially provided, the whole time of a local board employee must be held to be paid for by the local board under which he is serving, and he may be employed in any manner required by such board, within his own branch of duty, without claim for additional compensation, even when the services rendered are such as would ordinarily be paid from Imperial or Provincial revenues.

87. No official interference in the service of local boards may engage in private practice, but none should be taken that they doing so does not in any way interfere with the prompt performance of their official duties, and that the use of such medical, medical or instrumental is strictly in accordance with the regulations.

88. The allowances paid to Government medical officers lent to local boards will be regulated by the rules in sub-section (1a) of section V of the Civil Medical Code.

89. Veterinary assistance, in the employ of local boards, for whom free quarters are not provided, should in all cases be granted a house and allowance not exceeding (except for special reasons) Rs. 5 per annum conditionally on their providing themselves with quarters which are notified by the superintendent, and veterinary department, to be within a reasonable distance of the dispensary in which they may be attached and which are approved by the president of the local board concerned.

ALLOWANCES BY OFFICIALS WHEN ON TRAINING OR SUPERVISION.

90. Presidents of local boards may sanction stipends to pupils undergoing training as sub-inspectors, health sub-inspector, engineers, construction (including supervision in veterinary institutions) and from the training institutions. They may also sanction stipends to students in the place of those who are for training. The salaries and travelling allowances of teachers employed in schools under the management of local boards who are selected to undergo training (including those admitted with a view to employment in such schools) shall be settled by the president of the local board concerned—vide the Section Education Rules.

In the case of pupil masters sent for training, presidents may:—

(1) sanction clothing allowances on the scale laid down by the authorities of the hospital where the training is given;

(b) pay their railway fare at the time of their departure to the place of training.
 (c) Before their departure from the training institution, advance a loan not exceeding one month's pay and their railway fare to pupils who have completed their training and who are engaged for service under local boards. The amount of pay so advanced should be recovered in three equal monthly instalments.

TRAVELLING ALLOWANCES.

91. The allowances admissible on furlough duty are regulated by the Indian Furlough Regulations.

TRAVELLING ALLOWANCES.

92. The travelling allowances of officers paid from local funds shall not, without the sanction of the Government, exceed what would be admissible to similar officers in Government service (article 514 of the Civil Service Regulations).

The President of a local board will be considered as a head of department for the purpose of article 511 of the Civil Service Regulations.

LOCAL FUNDS BEFORE NOT RETAINING PENDING.

93. Servants of local boards established subsequent to the 28th May 1925 will not, in any case, be entitled to pension as a matter of right. A local board may, however, with the previous sanction of the Governor in Council, as hereinafter provided, permit servants at of any specified class of three for pension and for the rules of the Civil Service Regulations as such matters may, for the time being, be in force. The qualifying service of the establishment will commence from the date from which the first payment of contribution is made. Arrear contributions to pension previous service qualifying will not be accepted.

94. Vacant posts working in the Agency tracts of Godavari, Koppur and Yagachipati who were credited as officers of Government but were subsequently transferred to local fund service on the entrance of the local boards due to the Agency tracts not in their rights to pension from Government provided that such rights existed on 28th November 1925.

95. The rules relating to foreign service of the local board should be applied to Government officials and officers of local boards for duty under local boards and periodicals for leave allowances and pension should accordingly be received on their salary and duty allowances in foreign service. In the case, however, of subordinate officers and civil appointments such for service in hospitals or dispensaries maintained by local boards the rule in the first sentence of clause (2) of article 515 (4) of the Civil Service Regulations applies and no contribution need be received. The recovery should be made when they are sent for other duties and in the case of all assistant surgeons but on whatever day they may be employed.

96. All members of subordinate establishments of Government schools employed in such schools at the time of their transfer to local boards will be held to be still rendering service qualifying for pension from Government under article 504 of the Civil Service Regulations.

PENSION CONTRIBUTION.

97. All servants of Government, other than those referred to in rule 95 above, who are transferred from qualifying service to service under local boards, are entitled to claim payment by local board of the total contribution to Government, to enable them to maintain their claim to pension eventually from State funds.

PENSION IN CASE OF TRANSFER.

98. If an officer, whose service is reduced as pensionable under the provisions of article 503 of the Civil Service Regulations, is transferred to a similar position in the establishment of another local board, the transfer will not interrupt the continuity of service for pension. Transfers may also be made between such service under local boards and service in Government establishments.

RETENTION OF OLD SERVANTS.

99. The service of establishment should be obtained for the retention in service beyond 55 years of age of all local fund servants whose appointments require Government sanction. The service of the president of the district board should be obtained for the retention in service beyond 55 years of age of all local fund servants whose appointments require his sanction. In other cases, the presidents of local boards are empowered to dispose of applications for the retention of local fund servants beyond 55 years of age.

MADE BY PENDING PERSONS APPLICANTS.

100. Residents of district boards may receive pension or gratuity admissible to local fund servants whose appointments are not, require the sanction of Government, provided that such cases are certified by the Association of Boards to be admissible under the provisions of the Civil Service Regulations and provided also that in every case in which the pension or gratuity is partly or wholly payable from provincial funds, the Council of the district accepts the change. Applications for pension or gratuity to other servants should be submitted through the Association of Boards to the Pension Department. Applicants must be notified of service, whose appointments do not require the sanction of Government, should be submitted to Government in cases in which it is considered that the full amount of pension or gratuity admissible under the Civil Service Regulations should not be granted to an officer owing to his unsatisfactory character or conduct or when any otherwise is proved for or recommended.

The above rule does not refer to applications for gratuity on special leave falling under rule 104. Applications for such gratuity should, when they are beyond the sanctioning powers of the president of the district board, be submitted to Government in the Local and Municipal Department form.

GRATUITY.

101. Cases of retired local board and Government service are governed by article 728 of the Civil Service Regulations.

PAYMENT ON PENDING FROM INSTITUTIONS.

102. No scheme for the establishment of any pension or provident fund shall be adopted by any local board without the formal sanction of Government.

GRATUITY.

103. (a) Presidents of district boards may on the application of the local boards concerned grant gratuity on retirement to their officers in separate service who retire after good service and in whom no pension is due according to the following scale:—

(1)	(2)	(3)	(4)	(5)	(6)
(1)	After a service of 4 but less than 10 years	..	3 months' pay	..	3 months' pay
(2)	Do. 10 do. 15 do.	..	4 do.	..	4 do.
(3)	Do. 15 do. 20 do.	..	5 do.	..	5 do.
(4)	Do. 20 do. 25 do.	..	6 do.	..	6 do.
(5)	Do. 25 do. 30 do.	..	7 do.	..	7 do.
(6)	Do. 30 do. 35 do.	..	8 do.	..	8 do.
(7)	Do. 35 years and more	..	9 do.	..	9 do.

Pensionable service under Government should not be added to non-pensionable service under a local board in calculating the total service qualifying for gratuity. But it is not necessary that the service under the board should be continuous.

No local fund account can claim a gratuity in respect of the period of service during which he has contributed to the provident fund. But where the period for which a local fund account has contributed to the provident fund is less than that of his total service, the entire period of his service may be taken into account for the purpose of calculating his gratuity, the amount of bonus, if any, received from the provident fund being deducted from it and the surplus paid as a cash gratuity.

(b) Benefits for inferior service are entitled only to compensation or arrears gratuity which may be sanctioned by the local boards concerned at the following rates:—

After a service of less than 5 years	..	3d.
Not less than 5 years, but less than 10 years	..	3 months' pay.
Do. 10 do. 15 do.	..	4 do.
Do. 15 do. 20 do.	..	5 do.
Do. 20 do. 25 do.	..	6 do.
Do. 25 do. 30 do.	..	7 do.
Do. 30 do. 35 do.	..	8 do.
Do. 35 do. 40 do.	..	9 do.

Compensation gratuity may be granted to a servant discharged from the service on the abolition of his appointment or on a reduction of establishment when other suitable employment cannot be found for him. Invalid gratuity may be sanctioned on retirement from the service to a servant who by bodily or mental infirmity is permanently incapacitated for further service.

(c) Before discharging an officer on the abolition of the appointment or the reduction of his establishment, it must be carefully considered whether he cannot be otherwise provided for. The retirement of the officer to be discharged should prove that he is made that the least charge for gratuity will be incurred.

Reasonable notice should be given to an officer in permanent employ before he is discharged. If in any case, notice of at least three months is not given, and the officer has not been provided with other employment on the date on which his services are dispensed with, then, with the sanction of the authority competent to dispense with the officer's services, a gratuity not exceeding his emoluments for the period by which the notice actually given to him falls short of three months may be paid to him in addition to the gratuity to which he may be entitled under sub-articles (1) and (2) above. This additional gratuity is not payable in compensation for loss of employment but only in lieu of notice of discharge, with a view to mitigate the hardship caused to an officer caused by the sudden loss of employment. Where, therefore, an officer discharged without notice is provided with some other employment on the date on which his services are dispensed with, he is not entitled to any gratuity.

Unless it contains an express statement to the contrary an order for the abolition of an office or appointment or the reduction of its establishment shall not be brought into operation till the expiry of three months after notice has been given to the officer whose services are to be dispensed with on such abolition or reduction. The president will be held responsible that there is no unnecessary delay in giving such notice. In the case of an officer on leave the order shall not be brought into operation until the leave expires.

(d) The Corporation will be prepared to consider on their merits recommendations of local boards for gratuity in other cases where no pension is due.

SERVICE BOOKS.

104. Service books shall be maintained for all local fund accountants entitled to pension or contribution to a provident fund. In the case of other classes of local fund accountants, the maintenance of service books is unnecessary as the greatest interest in the service can be ascertained by reference to annual establishment returns.

105. Presidents of local boards should see that the service books are maintained up to date and entries therein shall be verified annually by the local audit department.

FINANCIAL CONTROL OF PUBLIC SERVICES.

118. (a) A local board cannot pay out, by contracting or otherwise, interest or use his influence in any way, in an election to a Legislative Council, local board or municipal council, except that he may record a vote, if he is qualified to do so. In that case, he should, as far as possible, avoid giving any indication in favour of the direction in which he intends to vote.

(b) This rule applies only to voluntary services.

CHAPTER III.

EDUCATION, MEDICAL, SANITATION AND VACCINATION.

Education.

119. All local fund elementary and secondary schools shall be administered according to the principles of management adopted for state schools.

120. No new school, other than an elementary school, shall be established by a board without the sanction of Government, but boards may add, or work and fix, any school without such sanction, subject to the provisions of the Grants-in-Aid Code, and the general rules as to admissions and transfers.

121. All applications for sanction for the establishment of new schools other than elementary schools, should be submitted to Government through the Director of Public Instruction. Proposals relating to the opening of incomplete secondary schools need not, however, be submitted through the Director of Public Instruction. All proposals relating to technical and industrial education (such as grants-in-aid of technical or industrial schools, or the opening of such institutions and the like) must be submitted through the Director of Industries and not directly to the Director of Public Instruction. Care should be taken that no proposal is submitted to the Director until the local educational officers have had an opportunity of expressing an opinion thereon.

122. Boards may close or transfer without the sanction of Government elementary schools opened with the aid of subsidies from provincial funds provided that at least three months' notice of their intention is given to the Inspector of the division, to allow, if necessary, a representation being made to Government by the Director of Public Instruction. Notice should also be given of the intention to refuse an elementary school.

Local boards may close or transfer elementary schools opened with the aid of subsidies from provincial funds, provided—

(i) that the previous consent of the Inspector of schools is obtained to the proposal;

(ii) that no additional expenditure is caused to Government thereby; and

(iii) that the local board repays its share to Government immediately in order that any consequential adjustment in the provincial subsidy that may be necessary may be made.

123. All moneys expended on grants-in-aid must be given according to the rules of the Grants-in-Aid Code, which shall have the force of rules under sections 95 and 144 of the Act, excepting only grant establishments selected for any educational service benefiting the province generally, or a certain portion thereof.

124. Correspondence between educational officers and local boards shall be guided by the rules in Chapter XXV of the District Inspection Code (1918 edition) which shall have the force of rules under section 144 of the Local Boards Act.

Medical.

125. The previous sanction of Government must be obtained to the establishment by local boards of hospitals or dispensaries in all cases in which a grant-in-aid other than the most contribution on account of the pay and allowances of medical establishment is sought to be obtained.

126. Medical officers in charge of hospitals and dispensaries shall keep a detailed register of the in- and out-patients treated, showing the daily average attendance of the in-patients and submit to the Surgeon-General the usual monthly and annual returns. Forwarding with the latter a special report which should reach the Surgeon-General's Office not later than the 31st January in each year.

127. Local boards will superintend the financial and economic concerns of hospitals and dispensaries entrusted to their care, but will in no way interfere with purely professional matters, such as the management or treatment of the sick, except by reporting to the Surgeon-General cases which may require special notice.

128. Hospitals and dispensaries shall be inspected by the Surgeon-General, Sanitary Commissioner and District Medical and Sanitary Officer during their term. A copy of the inspection report shall be forwarded by the inspecting officer to the president of the local board concerned.

129. Correspondence between presidents of local boards and the subordinate medical and nursing staff, should pass through the District Medical and Sanitary Officer when it refers to the transfer, promotion, discharge, etc., of those establishments, or to purely professional matters, including the fitting of patients.

CHAPTER IV.

MISCELLANEOUS.

CHARTER OF BURGESS.

130. The rules that may be made by a local board under section 24 (1) of the Act should be published in the Gazette of the District concerned in English and in the chief language of the District.

PROCEEDINGS OF LOCAL BOARDS.

119. A copy of the proceedings in the district boards containing the proceedings of local board meetings shall be supplied to every member of a local board.

RULES FOR THE INTERPRETATION OF THE TOWNSHIP BY THE MEMBERS OF DISTRICT OR TALEK BOARDS.

120. (1) No question shall be asked or answered at a meeting of the district or taluk board as to any matter or branches of the administration, other than those under the control of the board, and no question shall be asked except on the written advice of the board, and the answer shall be confined to a statement of facts. Except as thus provided, any question may be asked by any member, subject to the following conditions and restrictions.

(2) A member who wishes to ask a question shall give at least ten clear days notice in writing to the president of the board, submitting in full the question which he wishes to ask.

(3) Questions must be so framed as to be merely requests for information and must not ask for the opinion of the president or be in an argumentative, hypothetical form or diplomatic of any person or section of the community.

(4) The president may disallow any question, without giving any reason therefor other than that, in his opinion, it cannot be answered consistently with the public interest, and in such case the question shall not be entered in the proceedings of the board.

(5) The president may, if he thinks fit, allow a question to be asked with shorter notice than ten days, and may in any case require longer notice, if he thinks fit, or extend, if necessary, the time for answering a question.

(6) Questions allowed by the president shall be entered in the agenda paper for the day, and the president shall answer every question so entered, if not previously withdrawn by the member asking it, in the order in which it stands in the paper, before any other business is entered upon at the meeting.

Provided that the president may, at his discretion, on the ground of public interest, answer a question on the agenda paper, even though the question may have been withdrawn.

(7) No demand shall be permitted in respect of an answer given to a question asked under these rules.

(8) The question asked and the answer given to it shall be entered in the proceedings of the board.

DISPOSAL OF PROPERTY.

121. District boards may sanction all transfers of immovable property vested in or belonging to a local board by sale, mortgage or exchange subject to subsequent confirmation by Government if the value of the property exceeds Rs. 500.

122. It shall be the duty of the board to ensure that the transferee is liable to pay to Government such amount or ground rent as the Collector may determine to be payable, the said amount or ground rent being further liable to periodical revision.

TRAVELLING ALLOWANCES OF NON-OFFICIAL MEMBERS.

123. Each local board may fix its own scale of travelling allowances for its non-official members without reference to the Government, provided that they do not exceed the following limit. It should be a condition that the rates fixed in such scale include the cost of any conveyance accompanying the member—

Amount 4 per mile by road, double second-class fare by rail and 50 paise 3 per mile by canal.

124. Non-official presidents of district and taluk boards and non-official vice-presidents of district boards will be treated as first-class officers under the Civil Service Regulations for purposes of the scale of allowances to be drawn by them; and non-official vice-presidents of taluk boards shall be treated as second-class officers, their daily allowances being fixed at Rs. 5.

125. Subject to the foregoing, the general rules in the Civil Service Regulations shall apply to travelling allowances drawn by members and to all travelling, halting and correspondence allowances drawn by presidents and vice-presidents.

DELEGATIONS.

126. The following table gives a list of powers possessed by Government which have been delegated to presidents of district boards and others; it makes reference to delegations mentioned specifically in other parts of the Manual—

Number.	Matters of power delegated.	To whom delegated.
1	Power under section 16 of the Madras Local Boards Act to appoint, suspend or remove members of taluk boards.	Presidents of district boards.
2	Power under section 20 to appoint or remove the president or vice-president of taluk boards by the members thereof.	Do.
3	Power under section 23 to elect vice-presidents nominated by members and vice-presidents of district and taluk boards.	Do.
4	Power to suspend, levy or remove of the rate of tax, under section 47 (1) and (10).	Do.

Section.	Objects of powers delegated.	To whom delegated.
5	The power under section 82 (4) to sanction the issue of debentures that payment of tolls at any bridge or bridge about whose construction, maintenance or toll passengers at any other gate or bridge specified.	Collectors.
6	The power under section 84 of approval of plans at which tolls should be collected.	Do.
7	Power under section 103-B, to sanction proposals of local boards to close burial or burning grounds which have been in existence since the date of the coming into operation of the Act but which have no square or other ground having the same of them.	Presidents of district boards.
8	Power under sub-section (4) of section 103-B of the Madras Local Boards Act, 1861, to sanction proposals of local boards to close public markets or any part of them.	District boards.
9	Power under section 107-B, to approve the proposals of local boards to notify villages in which the control over public markets shall be vested in them, in cases in which no objection is raised to the proposals by the owners of the private markets concerned.	Presidents of district boards.
10	Power under section 113-M, to sanction the proposals of local boards relating to the prohibition of slaughtering, etc., of animals.	Do.
11	Power under section 117-A, to extend the operation of sections 88-B, 100-B to 100-F, 117-L and 117-M to non-municipal areas.	Do.
12	Power to deal with applications under sub-section 508 of the Civil Service Regulations received from persons to local fund service.	Do.
13	Power to sanction expenditure on any object for which no limit is powers of sanction is prescribed in the Act or in the Manual, provided that the sanction does not involve in express contravention of an existing rule or order of Government.	Local boards if the expenditure does not exceed Rs. 500 in any individual year, Rs. 2500 in any calendar year, Rs. 10000 in any financial year, Rs. 10000 in any financial year, Rs. 10000 in any financial year.
14	Power to sanction charges incurred in sending patients within their jurisdiction to the Panzer Institute, Coimbatore, for treatment treatment at the rates prescribed.	Local boards.

CHAPTER V.

GENERAL RULES RELATING TO REVENUE AND EXPENDITURE.

CHAPTER OF LOCAL FUND MONIES.

107. All transactions in which a local fund officer, or a Government officer appointed for the purpose of local funds in his official capacity, is a party, must, without restriction, be brought to account, and all moneys received by such officers must be paid into the Government Treasury, to be credited to the proper head of account, and will form part of the local fund balance. No portion of the collections shall on any account be kept back or used for expenditure, except in the circumstances referred to in the special sections of rule 108.

EXPENDITURE.

108. District boards may incur without reference to Government, expenses of the following kind after including the amounts provided in the budgets for expenditure, on any accounts authorized by section 99 of the Indian Trusts Act, 1882, and the rules framed thereunder by the High Court of Madras. A report, should, however, be submitted to Government for information on each occasion, on which an investment is made and a statement showing the position of the Endowment Fund should be submitted after the 1st April in each year, or once, as the case may be, in favour of that fund is known. Investment should ordinarily be made so soon as the surplus balance under the fund amounts to Rs. 5,000.

109. Local boards may also sanction the investment of provident fund balances or the withdrawal from the public treasury, and the investment in Government securities, of funds relating to endowments and trusts in their charge.

110. The fundamental principle in that taxation should be limited to meeting the requirements of current expenditure. The existence of a surplus available for investment, in the absence of special circumstances, points to the necessity for reducing taxation. The special circumstances which will justify the investment of a portion of the general balance of a local board are—

- (1) when sinking funds have to be raised for repayment of debt,
- (2) when some large project is in contemplation for which it may be desirable to gradually accumulate and invest a part of the proceeds of ordinary taxation,
- (3) when no large project is in contemplation and the fund happens to require a large sum which from some source other than taxation and has no particular object to which immediately to apply it.

Provided these conditions are satisfied, local boards may, with the previous sanction of the Government, make investments of portions of provident balances not required immediately for expenditures in Government securities, in India Treasury Bills, or in short term deposits in the Presidency Bank or the National Bank of India.

111. All payments into the treasury should be accompanied by cheques or drafts drawn from No. 302 which will show distinctly their nature and amount and the person or office on whose

receipt they are made. The kind of account should also be indicated if possible. One copy will be returned to the treasurer duly signed as a receipt. The other will be retained in the treasury for record. Receipts for loan from the S.G.S. do not require the treasury officer's signature. It is enough if the treasurer and accountant sign the receipt in each case.

112. All money collected departmentally shall be remitted to the nearest treasury as often as may be permitted by the president of the local board concerned. Separate collections of local boards (principally monthly kind of loans) should, as a rule, be paid direct into the sub or lower treasury; the checks prepared by the treasurer being, if necessary, previously cleared in the local board's office concerned.

PAYMENT OF CHARGES.

113. All payments will be made (a) on bills passed by the president or vice-president duly empowered under section 33 (2) of the Act, or on their absence, by any person duly authorized by the president in that behalf, and (b) on cheques signed by the district board engineers.

114. Any person having a claim against a local fund will present his bill for the same duly dated, stamped and signed, and in proper form (where forms have been prescribed) at the office or institution concerned. If the bill is presented by an agent or impact, it should be endorsed in his favour by the drawer.

115. In preparing bills, printed forms should invariably be used. When suppliers present their own bills, a separate bill showing the nature of the expenditure should be drawn by the officer incurring it and the supplier's bill should be attached to it as a sub voucher.

116. All bills and receipts presented to a local fund after the close of a month of the 20 should bear a receipt stamp issued by the treasurer. Other bills for sums in excess of Rs. 20 drawn by the president or any other officer (including a Government officer acting in a local fund capacity) should be stamped by the drawing officer at the expense of the board, except in cases where the drawer of the bill is the sole payer (such as an officer drawing a bill of his own pay or allowances, when the stamp should be affixed at his own expense). All cheque drawn by a local fund engineer or his assistant should bear a receipt stamp at the cost of the local fund, whenever their account may be.

117. In the case of pay and allowances of local fund employees, separate acknowledgments should be taken from each employee in the acknowledgment register except when the drawer of the bill is the sole payer and has already furnished a receipt stamp on the bill itself. In all cases of payments made by local fund officers from sums drawn by them from the treasury, separate receipts (stamped when necessary) should be obtained and attached to the bill.

118. Where any charge requires the sanction of any authority higher than that of the officer drawing the bill, a copy of the sanction should be accompanied direct to the audit office and quoted to the bill.

119. The Pass orders on bills should invariably be in the following form:—"Passed for Rs. [] by payment at the [] Treasury to [A.R.] on his receipt." Pass orders are not valid for six months only, after which period they should be renewed.

120. The sanction of the Treasury Deputy Collector in the Audit branch is necessary for the payment of all claims not presented within six months of their becoming due, and this should be obtained before the claim is passed for payment by the local board concerned. The period of six months should be counted from the date on which the claim became due to the date of its presentation at the president's office, except in the case of grant bills when it should be counted from the date of payment order by the president to the date of its presentation at the treasury.

121. Claims against local funds which have been allowed to remain in abeyance for a period exceeding one year including claims relating to refunds of revenue (other than land-own and revenue) not entering under the Local Boards Act, but assigned to local boards for the purpose of the Act) not claimed within one year after collection, must be investigated by the local board or the Treasury Deputy Collector except under the special orders of the president, district board.

OVERSIGHTS.

122. The privilege of drawing money for local fund expenditure is restricted to responsible officers, and the drawer of the bill is held responsible for any overcharge. A counter-signing or passing officer is responsible for any loss which may arise from his culpable negligence. The treasury officer who makes payment without pre-audit is responsible for checking any payable errors. The responsibility for an overcharge will thus rest primarily with the drawer of the bill, and falling away from him, the overcharges will be recovered from the Treasury officer, the counter-signing officer or the passing officer only in the event of culpable negligence on their part. The responsibility for an overcharge, in respect of contract and departmental works, will primarily rest with the contractor, in the event of change of the work, or the case may be. Failing recovery from the party concerned, the overcharges will be recovered from the engineer or other officer who passed the bill for payment.

123. Tally boards are authorized to exercise write-off of overpayments of salaries, allowances and other disbursements both of Rs. 200 in each case. The sanction of the district board is necessary for all write-off exceeding this sum. The Government, however, reserves to themselves the power to audit the local board's accounts if they think fit to do so on the auditor's report.

DEFICIENCIES AND LOSSES.

124. Whenever any deficiency or loss of local fund money, etc., is discovered, the fact should be immediately reported to the Government-treasurer, and when the matter has been fully ascertained, a further and complete report should be submitted to him of the nature and extent of the loss, showing the circumstances leading to it, by which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such reports does not deter the local authorities from taking any further action which may be deemed necessary.

CHAPTER VI.

FINANCIAL IN REGARD TO REVENUE.

LAND TAX.

145. The land tax is collected through the Government land revenue department, which is responsible for its correct evaluation and receipt.

SCHOOL TAX.

146. A scale of fees, inclusive of those for admission, as also of fines, library fees, etc., should be fixed with reference to the Educational Board in consultation with the educational authorities.

147. The fees should be collected wherever possible by means of bill receipts (Form No. 31), bearing consecutive printed numbers for each school. These receipts should be prepared before and in full and countersigned and signed or stamped with the financial stamp of the principal or the headmaster of the institution after transmission by him with the attendance registers.

148. Headmasters of board elementary and secondary schools shall submit to the president a monthly fee account in duplicate, together with the treasury receipts for the same.

149. Before the 15th of the month following the end of each quarter, a quarterly statement will be prepared by the school head office for each sub-division, showing the receipts and charges of elementary schools, and will be sent to the sub-divisional inspector of schools for record in his office, through the Treasury Deputy Collector, who will notify to the collector of the total figures for each head. If any difference is found, it will be reconciled by the school head office.

In the case of secondary schools the statement will be prepared by the headmaster and sent to the Treasury Deputy Collector through the president of the local board for its verification and later than the 15th of each month during each term a monthly account in duplicate of receipt and disbursement for a No. 32) together with the treasury receipts for the same.

MEDICAL RECEIPTS.

151. Subscriptions for the supply of medicines should be listed in advance and in the names of contributors and received by the District Medical and Sanitary Officer, with the approval of the local board, and entered on a list to be kept up in each hospital or dispensary. No medicines shall be made up on their limitation for persons not entitled to a particular supply in stations where dispensaries have been established. In the case of medicines, quarterly returns should be submitted by the medical authorities (Form No. 34) to the president of the local board concerned through the District Medical and Sanitary Officer. The latter should, during his term of office, submit the same copies of the returns with the counterfoils of the receipts printed in bound and numbered book of which should be supplied in each hospital or dispensary and should bring to the notice of the president any discrepancies which may be observed. Care should also be taken to see by reference to the treasury books receipts which should be filed in the office, that the accounts submitted have been duly received into the treasury.

152. A register of subscriptions and disbursements and use for the sale of medicines will be maintained (Forms Nos. 35 and 36, respectively), in local board hospitals and dispensaries.

TOLLS.

153. Where tolls are levied out, they should be sold by public auction after sufficient notice has been given in the district gazette and by lot of degree. Contract agreements should be entered with the farmers, showing the amounts contracted for, the dates when the tolls are due, and the penalty to be exacted for their late payment, and a security deposit should be taken from each farmer to cover any loss that may arise through his failing to fulfil his part of the agreement. The amount and conditions of such contract should be duly intimated to the public office.

154. Tolls of tolls should be placed before the district board for formal consideration.

155. A month should be kept over the toll and payment conditions of toll bills by means of a Register of Medicines Issued (Form No. 35). The demand figures should be posted direct from the sub-divisional and district offices, and the collections, from monthly statements transmitted by the treasury or sub-treasury offices showing the details of each received from the central treasury. The total collections of the month, as then reported, should be verified with the figures appearing in the local board treasury account received from the audit office.

156. When tolls are departmentally managed, the receipts should be collected by means of tickets printed and supplied by the district board, in full and countersigned in different colors for different rates, the latter being printed in each case. Such of these kinds of tickets should be bound in books of hundred and should bear consecutive numbers and dates. Before issue to the collector, they should be either signed by the president or stamped with his financial signature under his personal supervision. The rules regarding such account of forms should be observed.

157. The authorities concerned with the collection should maintain a register (Form No. 36) for record of the tickets issued and issued and collection made. The collector should be notified daily, or if this is not possible, at frequent intervals to the central sub-treasury with a list, showing the locality of the tolls, the name of the collector and the amount. When the tolls are

in its absence from the sub-treasury, the local board should arrange that the daily or periodical collections should be made over to a responsible officer, who should present the sub-treasury receipts for the amounts paid to him. The president of the local board should also fix the interval at which his officer should make the accounts to the sub-treasury. Collections amounting to more than the amounts furnished by the sub-treasury should not be allowed to remain in his hands.

148. Receipts are generally required to pay a variety of purposes of their actual receipts in cash at local funds. Such remittances should be made monthly, and in order to enable the district board's office to keep a watch on the due collection of these amounts, municipalities should furnish the president with the desired figures of the actual bills, as soon as they are confirmed.

FINANCIAL RECORDS.

149. Treasury notes are generally collected by the local revenue officials and the amount credited to local funds as in the case of local-own collected through the same agent. Municipalities are bound to make when not under the control of the police or regular police are turned out the demand noted.

(1) By the revenue department, where other regular police are turned out the demand noted at the time of the police department, where other regular police are turned out the demand noted at the time of the police department, where other regular police are turned out the demand noted at the time of the police department.

(2) By the local board, the notes being collected by various officials or others, as in the case of workmen, etc., and confirmed by local boards. The same a certain should be recommended to the local board office.

In either case the tabular statement with the collection of the notes should submit a weekly demand; collection and balance statement to the local board office through the president of the local board requested, the two classes of receipts being shown separately in this statement. The local board's office will make the necessary entries in the Miscellaneous Demand Register (Form No. 12) before forwarding the statement to the local audit office.

PRIVATE CONTRIBUTIONS.

150. Licenses for spending or keeping open private contributions shall be issued (Form No. 60) on request of the one permitted by the local board concerned.

ANNUAL RECORDS.

151. A register (Form No. 43) should be maintained in the engineer's office showing the total number of fruit-bearing trees of each kind in each mile of a road separately. Every structure substantially will maintain a register in this form for the roads in his charge.

152. (a) At the beginning of each year copies in duplicate (Form No. 43) should be prepared of this register by every municipal authority and submitted through the district board engineer to the president of the district board for having same stored.

(b) Submit that, at the direction of the district board, be conducted either by the local fund revenue officer. One copy of the register (Form No. 43) shall be forwarded by the president to the acting officer at workmen. The latter will, after the same are ready, submit the same to the president for confirmation. On confirmation proceeds should have possession of the same noted on both copies of the register (Form No. 43) and forward one of them to the tabular for recovery of the amounts.

(c) The tabular should send a weekly demand, collection and balance statement (Form No. 24) to the district board's office from which entries should be made in the Miscellaneous Demand Register.

153. In the case of street loppings, wind-fallen or dead trees or limbs and branches, stumps or sub-branches in independent strips of a mile, and/or or verge may dispose of them in public auction on their own responsibility. The sale form should be submitted to the engineer (Form No. 43) and should forward the necessary report accounts. On receipt of them, a note should be made in the register (Form No. 43). All sale form should be sent to the Audit office with consolidated treasury receipt.

CONTRIBUTIONS.

154. Contributions from municipalities as from other local and district boards will be received by the local board's office by means of the Register of Miscellaneous Demands (Form No. 12) and remittance will be issued in case of delay. Contributions from private individuals will also be similarly entered, and local boards will furnish the Audit office with weekly statements of such contributions which they have accepted. Agreements between provincial and local boards are on joint to be provided last down in Article 155 of the Civil Service Code and on such agreements can be provided without the necessity of Government when the expiry of six months from the date of the publication of the said statement in which the local accounts of the year to which the transactions appertain are contained.

INCOME TAX RECORDS.

155. A permanent record showing fully the history and the condition of each contribution under the local board with particulars of its various income and its other assets and the nature of the expenditure usually referred from it, together with information as to the authority under which the

endowment was transferred to the local board, should be maintained in each local board's office, and an authenticated copy of it should be forwarded to the Audit office in which any subsequent addition to the same or of endowments, etc., will be noted by the latter office itself under the initials of the Treasury Deputy Collector.

122. In addition to the above record, a register (form No. 45) showing in separate pages the yearly transactions of each such account should be maintained in the Audit office. The demands on account of the revenues relating to such endowment should be communicated to the Audit office as soon as they are settled by local boards.

123. For a-impaid and realized by magistrates on behalf of local boards are settled in the first instance to the Treasury accounts and the amounts due to local boards are calculated and credited on the 31st of the year by the Assistant-Comptroller. Information will be given by the magistrates (form No. 46) at the end of every month to the presidents of local boards concerned of the amount of dues, etc., realized during the month. These informations should be carefully filed for check of the amounts realized by the Assistant-Comptroller at the end of the year.

124. Tools and plants should be sold only under the orders of the president. All sales should be effected by public auction and in the case of old materials, require the confirmation of assistant engineers where the bid amount exceeds Rs. 15 and of district board engineers where it exceeds Rs. 50.

125. A register (form No. 47) will be maintained by the engineer for the record of all applications received by him from his subordinates for reimbursements to enable him to watch the disbursement of the sales proceeds.

126. The engineer will submit through the district board to the Audit office monthly a demand, collection and balance statement (form No. 51) including all sales relating to revenue byways and dual roads.

127. The engineer will maintain a register (form No. 47) of all the buildings under his charge with a view to their periodical inspection and, if necessary, repairs. If any of the buildings are leased, he should also watch the prompt recovery of the rents.

MINUTELYNESS REMARKS.

128. Miscellaneous receipts, i.e., receipts other than cash drawn from the treasury on cheques, issued by the engineer or any of his subordinates from any source, are not available for expenditure, but must be paid into the treasury as soon as possible after collection. Should the engineer, however, under exceptional circumstances require to issue non-transferable receipts for rent, outlay, he may do so, but only in the office of the sub-division, or before the 15th of the month if the treasury is a sub-treasury, he should send to the treasury a cheque for the amount thus made use of, and obtain a receipt from the office in charge. The amount will then appear in the treasury accounts as a local fund public works receipt, and in those of the engineer, as a payment from the treasury. When a cheque is sent to the treasury, not for cash payment, but for credit of the account in the treasury accounts, it should be drawn in favour of the engineer himself and returned by that officer "Received payment by transfer credit to Local Funds."

129. A monthly demand, collection and balance statement (form No. 51) should be submitted to the Audit office by the president of each taluk board for collections from all sources of revenue whether such collections have been specifically provided for or not under each head of revenue in this chapter. The statement should be prepared by the taluk board from the Register of Miscellaneous Demands (form No. 52) and should be sent on or within the Audit office by the 5th of the month following that which it appertains.

EXEMPTIONS.

130. In all cases of revenue based out, the boards should be held strictly to the terms of their agreements and no remission should be granted. In every exceptional case, however, in which extenuating and known are proved from carrying a whole part of the district or local by reason of the occurrence of extraordinary natural causes which cannot reasonably be anticipated, e.g., the compulsory closure or destruction of a market based on the account of the outbreak of an epidemic or pestilence, remission may be granted by taluk boards to areas where the amount of collection does not exceed Rs. 50 and by district boards in all other cases subject to the following limitations:—

(i) Remission should be strictly confined to cases in which the outbreak or losses is proved to have been carrying out the engagements by some extraordinary natural causes which could not reasonably have been anticipated.

(ii) The remission granted should bear a proportionate proportion to the loss actually sustained on account of such extraordinary causes.

131. The sanction of the local boards is sufficient for the remission of all recoverable arrears.

CHAPTER VII.

SALARIES AND ALLOWANCES.

EMERGENCY EMPLOYMENT.

132. For purposes of pay and audit, large establishments should be divided into sections. The distribution should follow the working arrangements of the office. Where the members of the same establishment are employed in different localities, the distribution should be made according to localities.

APPOINTMENT ENROLLMENT BOOKS.

177. Early in April in each year, a detailed statement of all appointments existing on the 1st of April, will be prepared by each office (Form No. 44) to be supplied by the Local Audit office and transmitted to the Treasury Deputy Collector not later than the 15th April.

PAY BILL.

178. Pay bills shall be prepared in the prescribed form (Form No. 45).

179. The monthly bill should be supported either by an abstract statement (Form No. 46) or by the certificate in the bill form as to no more having been granted to any member of the establishment.

180. To the first bill in which a pre-arranged instalment is drawn for any leave, a certificate in the prescribed form (Form No. 47) should be appended. If the period for which the instalment is allowed amounts of several broken periods, it will be better to send the instalment certificate for pre-arranged. The grant of instalment is regulated by the rules in the Civil Service Regulations.

FAMILY, AGE AND VACCINATION CERTIFICATES.

181. Certificate of age and health are invariably required whenever a person is appointed for the first time to any pensionable post under local boards or to any appointment, the holder of which is required to contribute to the pension fund.

LAST-PAY CERTIFICATE.

182. In the case of an officer lent by Government who is transferred from another district or any other officer who is entitled to travel pay and travelling allowance, payment will be made only on a last-pay certificate (Form No. 48) granted by the head of his former office and countersigned by the Treasury Deputy Collector of the district from which he was transferred.

DEATH OF PAYEE.

183. Salary, allowances or pension may be drawn for the day of a man's death; the hour at which death takes place does not affect the claim.

184. Salary and other allowances claimed on behalf of a deceased officer may be paid without the production of the usual legal authority (1) to the extent of Rs. 100 under orders of the president or other officer responsible for the payment; (2) for the excess over Rs. 100 under the order of the chairman or any other officer authorized; (3) for the excess over Rs. 100 under the order of the local board on production of satisfactory proof, with such evidence as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

In any case of death payment should be made only by the person possessing legal authority.

Any person claiming on the bill of a deceased person should be required to produce the deceased's bill of the previous payment order, or if no previous payment order has been issued for the copy of the order in which sanction to the person was communicated in the previous or his bill.

185. Death pay should be drawn, not in the ordinary monthly bill, but in a separate bill, with a certificate of the bill from which the charge was entered, or on which it was retained by deduction, or of any special order granting a new allowance; such bills may be presented at any time, subject to the conditions laid down in rules 116 and 141 and may include as many items as are necessary.

186. Bills will be signed by the chief officer in charge of the establishment or institution concerned, and passed by the president of the local board, under whose control the establishment may be. If sub-committees are appointed for any institution, funds will be drawn as bills countersigned by the president, or two members of such committee. Funds for educational, medical and social services charges, not otherwise provided for in these rules, should be drawn on bills signed by the officer in whom the expenditure is incurred and countersigned by the president or Vice-president of the local board.

DISTRIBUTION OF SALARIES AND ALLOWANCES.

187. The head of an office is personally responsible for every salary or allowance drawn on a bill signed by him and he has paid it in the person entitled to receive it, and has had the appropriate receipt (Form No. 49, signed by the payee) with, if necessary, a receipt stamp. If the payee does not present himself to him in 10 days, the signed receipt for him must be obtained if short-lived in the next bill, and this can be drawn after another bill, but when he presents himself to receive it, he may not, under any circumstances, be placed in default.

188. An appointment register (Form No. 50) will be maintained in the local board office. The money order vouchers, note in the separate register will be posted in this register against the signed entries. Pay for a succeeding month except be paid for any default unless the equivalent for the previous month has been received, or without it the president will be unable to furnish the disbursement certificate.

CHAPTER VIII.

TRAVELLING ALLOWANCE.

189. Travelling allowances, other than permanent or fixed allowances, should be drawn in a separate bill (Form No. 51).

190. Each engineering sub-office should at the end of every month prepare a journal (Form No. 52) showing in detail the journeys and the dates performed by him during the month.

191. A register showing the attendance of members at meetings should be maintained in the office of local boards (Form No. 53).

191. In the case of bank drafts an extract from the above register should be sent to the Audit office under the signature of the president or vice-president not later than the 15th of the month following that to which the extract relates.

192. Permanent travelling, conveyance, and house allowances should be drawn along with the pay of the officer, and when travelling allowances only. Whenever a conveyance or house allowance is drawn, a certificate should be furnished that a conveyance or house was actually maintained or hired. In cases where a conveyance, or such, has been maintained by Government, the maintenance of a pay for the duration of the absence of the officer should be included in, and the allowance cannot be drawn if he keeps only a bicycle instead. It must be remembered that the use of bicycles is necessary for the proper performance of the public duties of their officers, the bicycles should be purchased by the officers concerned at their own expense. District boards may sanction an allowance not exceeding Rs. 5 per month for the maintenance of such bicycles.

CHAPTER IX.

CONTINGENCIES AND EXPENDITURE.

CONTINGENCIES.

194. The rules relating to contingencies in this chapter apply to all charges above the salaries of officers, salaries and fixed allowances of officers, travelling allowances, and public works, whether they are shown in the accounts under the head of contingencies or not.

195. There will usually be only one monthly bill for the contingent expenses of such office. No contingent bill should be paid if the treasury without any-objection by the proper accounting authority, except in cases where no contingencies are required.

196. Contingent charges are to be recorded as charges of the month in which they were actually debited from the treasury, and if a single part bill, headed as belonging to one month, be presented for payment in the month, it must be returned for the necessary correction.

197. No officer may, without previously obtaining an order grant lesser expenditure in excess of the allowance sanctioned for contingent charges for his office, and when an officer exceeds such allowance he may be held responsible for the same. Transfer of statements can only be sanctioned by the local board having control over the office.

PERMANENT ADVANCES.

198. To officers requiring petty expenses, which require to be paid at once before money can be obtained on the monthly contingent bill, such sum as may be fixed from time to time by the local board may be allowed as a permanent advance. The advance should not be larger than is absolutely necessary, as determined by their average monthly expenditure and the opportunities for raising bills, provided that advances exceeding Rs. 100 sanctioned by a local board shall be subject to the approval of the district board. A subsidiary register (form No. 44) should be maintained in the local board's office showing the particulars of the advances sanctioned from time to time.

199. (a) Each officer who has obtained a permanent advance should be required, on the first office day after 31st March in each year, to send to the president of the local board concerned, an acknowledgment in the following form. If any officer should fail to send the acknowledgment, the president should demand it immediately. In case of transfer of charge, a similar acknowledgment must be sent by the relieving officer:-

"I hereby acknowledge that the amount of Rupees ()
the permanent advance of this office, is due from, and has to be repaid by me."

Signed,
Dated

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(Designation)"

(b) A general acknowledgment will also be submitted to the Treasury Deputy Collector by each president on or before the 15th April for all the permanent advances of his local board outstanding on the last day of March. This acknowledgment should be in the above form, with suitable changes in the wording.

RAZANABILITY OF DISBURSED CHARGES.

200. Every local board officer is expected to exercise as much vigilance as possible in respect to contingent expenses. A register of contingent expenditures (form No. 45) should be kept in each office, and the details of the disbursements entered against each item.

CONTINGENT BILL.

201. When the permanent advance from which disbursements are being made begins to run short, it should be re-opened by the submission of a contingent bill (form No. 46) with full details.

CONTINGENT EXPENSES.

202. It is the duty of a contingent officer to see that the charges made in a contingent bill are of obvious necessity and are at fair and reasonable rates, that proper attention for any item requiring it is attached, that the requisite vouchers are all received and in order, and that the calculations are correct and, specially, that the total amount stated at foot of the bill has not been exceeded, or is not likely to be exceeded.

SAMPLE FOR NON-REVENUE AND OFFICIAL EXPENDITURE CHARGES.

203. The sanction of the local board should be obtained for the purchase of books, periodicals, newspapers, official publications, for annual contingent charges and for all recurring contingent

charges such as office rent which bind the board beyond a single payment. The auditor, however, is subject to the condition that the charge can be met from the allotment unless the concerned fund is the budget or by re-appropriation from other funds.

Examples of unusual contingent charges are extra remuneration to individuals attending more than the prescribed sittings, water payable, extra expenses to conductors in gift schools, typewriters, bookbinding and fixtures.

REVENUE OR REVENUE.

104. (1) Refunds should be drawn in the prescribed form (Form No. 47) and a note of the refund should be made against the original credit in the accounts concerned before the refund is credited. The receipt for the refund may either be given to the creditor itself or quoted in it, a certified copy being attached in every case in which the order has not been expressly acknowledged in the Audit office.

(2) Refunds and remissions of liabilities and of amounts not accruing under the Local Boards Act, but assigned to local boards for the purposes of the Act, should be sanctioned by the same authority and under the same procedure as refunds and remissions of local revenue. As regards all other cases of revenue credited to local boards, the sanction of the president of the District Board is required for refunds in cases in which the amounts concerned were credited in the accounts more than one year previously, while the sanction of the local boards concerned is sufficient for refunds in other cases. Refunds must be passed with reference to budget provisions, and the sanction of the president of the District Board for refunds must be used or within one year after its receipt. If not used or within this period, it lapses and fresh sanction is necessary.

CHAPTER X.

DEBT AND DEPOSIT TRANSACTIONS.

DEPOSITS.

105. Local fund deposits are generally of the following kinds:—

(a) *Disbursed uncollected dues*.—Payments due to, but not claimed by, contractors, and transferred to deposits.

(b) *Simple assignments of disbursed property*.—Receipts and proceeds of disbursement properly held under deposit pending action in the courts thereof.

(c) *Partial deposits*.—Monthly deposits taken from contractors for the prompt payment of their bills.

(d) *Contractor's deposits*.—Security deposits taken from contractors for the due fulfilment of their contracts, or for other purposes.

(e) *Forward money deposits*.—Amounts deposited by bondsmen and others pending the settling of their business.

(f) *Security deposits of Local Fund accounts*.—Security taken from local fund accounts for good behaviour, etc.

106. No amount should be taken in the credit of deposits save under the orders of the president of the local board, or of the engineer. No sums are to be credited in any deposit register which can be claimed by any other head of account; for example, revenue paid to local boards on account of demands not yet due should at once be fully carried to the proper service head, and may not be placed in deposits.

107. The treatment of the following cases as deposits is prohibited:—

(a) No pay, pension, or other allowance should be placed in deposit on the ground of the absence of the payee or for any other reason; pay should not be drawn until the claimant appears.

(b) No fine should be placed in deposit on the ground that the appeal is pending; they should be credited at once to local funds, and retained, if necessary, on the order of the appellate authority.

(c) Refunds are to be drawn only on the appearance, and on the receipt, of the person entitled to them, after production of due authority; on no account may they be charged on the receipt of an official and lodged in deposit pending demand.

108. A register (Form No. 44) should be maintained in every local board, and engineer's office, for the record of all transactions pertaining to deposits, whether made in cash or otherwise.

109. Where refund of a deposit is claimed, a repayment voucher (Form No. 45) should be drawn up and placed before the president or engineer, who, when the completion of the deposit, and he should sign the certificate of issue of payment against the original credit entry and pass the order for payment. If the repayment relates to an engineer's deposit a cheque should be issued for the amount of the voucher after obtaining the signatures of the payee to the voucher. In other cases, the repayment voucher with the pass order of the president should be handed over to the party concerned for presentation at the bank or sub-treasury where the deposit was originally recorded.

110. When a cash deposit is to be adjusted by transfer to some head of account, the necessary particulars should be filled in a repayment voucher form and passed on usual, the head to be credited being indicated in the pass order. The adjustment will then be made by the engineer, the treasury or sub-treasury officer after making the necessary entries in his registers.

111. Deposits or balances thereof, not exceeding one year, remaining unclaimed for one complete account year, and those exceeding one year remaining unclaimed for more than three complete account years, from the date of receipt will, at the close of March in each year, be credited to local funds. A statement of deposits or balances thus lapsing will be prepared (Form No. 46) by the Treasury Deputy Collector.

203. In the case of deposits received or repaid, or adjusted on account of security otherwise than in cash, a monthly statement (Form No. 46) should be sent to the Audit office, with the corresponding vouchers for repayments and recovery receipts in support of amounts adjusted. The statement for September and March should be accompanied by a memorandum in detail of names and particulars of deposits outstanding therein.

204. Presidents of local boards, and the engineer shall furnish to the Audit office a half-yearly certificate in the above form signifying the verification of the balance of such securities on hand and on its safe delivery. They should obtain similar certificates from their subordinate officers.

205. When a deposit otherwise than in cash has to be adjusted by transfer to some head of account, the officer concerned will himself realize the amount of the security and remit it to the Treasury for credit as an item of revenue.

206. In the making, however, of suchized deposits, and in cash, helped by payments or notes whose contents have expired, or by local fund employees who have left the service, the instructions laid with the president, or engineer, on the case may be. In such cases, if the amounts concerned have remained undisturbed for three years, the question in question should be realized, and the amounts realized in the Treasury for credit to local funds as liquid deposits, attention thereof being given to the Audit office simultaneously (Form No. 67).

207. Deposits credited to local funds under the above rules should be repaid, without the sanction of the president, district board. The contract of a deposit against receipt will be stamped in the accounts to the appropriate head "Refunds of liquid deposits" but the application for refund, and the payment of the deposit, should be recorded in the register of receipts, as so to grant against a second payment.

208. The application for sanction (Form No. 68) will be submitted through the Treasury Deputy Collector who will verify that the sum was really received, was carried to credit as liquid, and is now claimed by the person who might have drawn it away from before the lapse. There must be a separate application for deposits repayable to such person, as it is to be used as the voucher on which payment is to be made, and has subsequently to be submitted to the Audit office with the introduction of payments to which it is charged.

209. At the end of every quarter a certificate must be received by the president, district board, on the receipt register of such deposits kept in the local fund books of the Treasury that he has personally examined it, and that the entries are made with the utmost care and regularity.

CHAPTER XI.

PUBLIC WORKS ALLOTMENTS, PLANS AND ESTIMATES.

CLASSIFICATION OF WORKS.

210. Works are divided into two classes:—

- (a) Original work; and
- (b) Repairs, or improvements.

211. (a) Original work includes all new construction, whether of entirely new works or of additions and alterations to existing works, excepting as hereafter provided, also all repairs to newly purchased or previously abandoned buildings required for bringing them into use.

(b) Where a portion of an existing structure is to be dismantled and replaced, if the cost of such replacement represents a genuine increase in the permanent value of the property as an asset, the work should be classed as "original work" the cost (which should be estimated if not known) of the portion replaced being credited to the estimate for "original work" and debited to "repairs". In all other cases the whole cost of the new work should be charged to "repairs."

212. The class, "repairs" or "improvements" includes all operations, except the foregoing, required to maintain in proper condition buildings and works in ordinary use.

ALLOTMENT OF FUNDS.

213. The final selection of works and the allotment of funds for them out with the local boards, but the engineer should furnish them quarterly, before preparation of their budgets, with a statement showing in detail the works to which he considers expenditure necessary during the coming year.

214. The engineer is strictly prohibited from commencing any work without proper authority. He will be held personally responsible for all unauthorized expenditures. An order to propose an estimate is no authority for execution, and no work shall be commenced, or expenditure be incurred, without its sanction, till sanction to it has been accorded, appropriation of funds made, and order for the commencement issued, by competent authority. Emergency works, however, may, with the approval of the president, be commenced in anticipation of sanction, provided regular estimates are submitted at the earliest possible date. Care should be taken that the amount of the allotment granted is in no case exceeded without proper sanction. Unavoidable expenses in investigating any project, and in preparing survey plans and estimates, may be incurred when the project has been sanctioned.

ACQUISITION OF LAND.

215. No work shall be commenced on land until it has been duly made over to the local board concerned.

CONTENTS OF ESTIMATES.

216. The estimate for a work will consist of (a) a report, (b) a specification, (c) a detailed statement of measurements and quantities (Form No. 70) and (d) an abstract (Form No. 71) showing the total estimated cost of each item. In the case of all works of importance, the estimate should be accompanied also by a plan showing the design.

228. The report should state in clear terms the object to be gained by the execution of the work estimated for, and explain any peculiarities which require explanation, including, where necessary, the reasons for the adoption of the estimated prices or design in preference to others.

229. The report will be followed by the specification, which must show fully and clearly, but as briefly as possible, the details of the work, how such portion is to be done, and what materials are to be used.

230. The statement of detailed measurements accompanying the specification will also include the measurements of land (approximate or detailed, as the case may be), for which compensation will have to be paid, the area of such description (wet, dry, garden, waste, etc.), being separately shown (Form No. 70).

231. The statement of the estimate (Form No. 71) will show the total cost (in figures only) of each kind of work, of which the detailed measurements should be given as provided in the foregoing rules, the only exception to this rule being the case of miscellaneous petty works, which may be valued in the abstract without measurements, the estimated cost being shown gross.

232. (a) To facilitate the preparation of estimates, a schedule of rates of the principal and the commonly executed shall be kept up in each district; it will be the duty of the president and the Engineer of Local Fund Accounts to see that the rates at which work is actually being carried out are faithfully recorded in a complete and satisfactory manner in the schedule of rates.

(b) A schedule of rates should be prepared annually for all the local boards in a district by the district board engineer. Copies of the schedule should be submitted by him to the president of each local board on or before the 1st of October. The president of each board should transmit to the president of the district board on or before the 1st of November the remarks of the board on the schedule. The schedule should, after the receipt of the local board remarks, be considered by the district board at its November meeting and its order shall be final and be binding on the local boards as well. A schedule can be acted on only after it has been submitted by the district board.

233. Copies of the schedule, as sanctioned by the district board as well as the changes in them sanctioned from time to time, should be furnished by the board to the Auditor to enable that officer to see that the rates fixed are not exceeded except as allowed by special sanction of the local board; a copy should also be forwarded to the Engineering Engineer of the division, to enable him to check the local board estimates sent in him for scrutiny.

234. A road metal rate book should also be maintained in every district, showing the rates for the supply of metal stacked at the roadside for each mile of every local fund road in the district (Form No. 72).

235. A copy of the road metal rate book should be supplied to the Audit office as well as the several local boards. All alterations in the book should be immediately communicated to them.

236. The engineer is responsible for the accuracy and completeness of all measurements and estimates, whether prepared by himself or his authorized rates. All estimates should therefore be signed and submitted by him to the local board concerned. It will be his duty to carefully scrutinize all estimates in every respect and to see that they are drawn up with strict regard to economy and that wherever rates are proposed in excess of those in the sanctioned schedule of rates, they are really necessary and are supported by the necessary facts.

237. A local board may however empower assistant engineers to deal finally with estimates not being not more than Rs. 500; and thereafter such estimates shall be scrutinized and sanctioned by the assistant engineers concerned.

238. All plans and estimates for sanitary works costing Rs. 25,000 or less shall be prepared by the local board concerned in consultation, in all matters of importance, with the District Medical and Sanitary Officer.

Plans and estimates costing over Rs. 25,000 shall be prepared by the Sanitary Engineer. **Notice.**—Nothing in this rule shall prevent local boards from preparing estimates on standard plans for any amount. They may also prepare plans and estimates exceeding Rs. 25,000, if the competent person in all sanitary design and cost estimated to cost not more than Rs. 25,000 each, e.g., a market with six stalls shall cost, say Rs. 4,500 each.

Explanation.—The term "sanitary works" includes (1) hospitals, dispensaries, markets, slaughterhouses, latrines, incinerators, ghats and sew-works; (2) works connected with water-supply; (3) works relating to drainage.

239. The engineer should maintain a register (Form No. 73) in which should be entered all estimates submitted by him to the local boards for sanction.

SANCTION OF ESTIMATES.

240. All estimates should require the administrative approval of the district or taluk board concerned.

241. Every estimate, on receipt in a local board's office, will be entered in a register (Form No. 74) and numbered serially, unless it is a minor or supplemental estimate, in which case it should be given the same number as the original estimate and entered in the register below the entry for the original estimate.

TECHNICAL SANCTIONS.

Public Works after the Sanction.

242. Technical sanction should be accorded.

(1) By the local board in the case of the following taluk board works:—

- (a) sanitary works exceeding Rs. 5,000 or less,
- (b) other works not exceeding Rs. 10,000 and not provided for by maintenance grants,
- (c) repairs without limit for which maintenance grants are provided.

(3) By the District Board in the case of the following local board works:—

(i) Estimates for installing roads and all repair works without limit,

(ii) Estimates relating to original works amounting to not more than Rs. 5,000.

District boards are advised to get all estimates above Rs. 5,000 and below Rs. 1,000 relating to building and masonry works and generally to works of a special or unusual character scrutinized professionally by the Superintending Engineer before submitting them.

District boards which employ engineers of the first class may, however, award technical estimates to estimate the original works amounting to not more than Rs. 10,000 and the professional services of the Superintending Engineer in, in view now, advised only in the case of estimates relating to buildings, masonry works and works provided by a special or unusual character amounting to not less than Rs. 5,000.

(7) By the Superintending Engineer for all estimates for original works other than masonry roads amounting to not more than Rs. 50,000.

(8) By Government in the Public Works Department for all estimates for original works other than installing roads costing more than Rs. 50,000.

Such estimates should first be approved by the Superintending Engineer before they reach Government.

SANITARY WORKS.

231. Technical services should be awarded:—

(1) By the District Board for works costing not more than Rs. 5,000.

(2) By the District Board for works costing (a) not more than Rs. 5,000, in District which employ engineers of the first class; and (b) not more than Rs. 5,000 in other Districts. District boards which employ engineers of the first class may also award estimates for the improvement of house-sewer costing not more than Rs. 10,000.

(3) By the Sanitary Engineer for works costing not more than Rs. 50,000.

(4) By Government in the Public Works Department for works costing more than Rs. 50,000.

232. The previous approval of the Sanitary Commissioner on the sanitary aspects only of the scheme in the case of works costing more than Rs. 5,000 but not more than Rs. 50,000 and of both the Sanitary Commissioner and Sanitary Board in the case of works costing more than Rs. 50,000 is necessary before technical services are awarded by the Sanitary Engineer on the award.

233. Estimates, after being sanctioned by proper authority, will be returned to the engineer/for record in his office, one copy of the abstract together with a copy of data sheets, if any, being sent to the Treasury Deputy Collector and another retained in the local board's office for future reference. The provisions of the Board's resolution, as well as of the order sanctioning the estimate, should be recorded both in the minutes and the estimate itself.

REVISED AND SUPPLEMENTAL ESTIMATES AND COMPLETION REPORTS.

234. After an estimate has been sanctioned any deviation therefrom may be sanctioned by the local board themselves where the savings or excesses do not exceed 5 per cent of the total amount of the estimate provided that in either case, there has been no deviation from the sanctioned design. In other cases, the deviation should be recommended to the sanctioning authority and estimates submitted after sanction of one of the following documents:—

(i) Revised estimate.

(ii) Completion report.

(iii) Supplemental estimate.

235. A revised estimate should be submitted in the following cases:—

(a) When the total sanctioned estimate of the job is likely to be exceeded by more than 5 per cent either from the rates being found insufficient or from any cause whatever except as mentioned in rule 216 infra.

(b) When a change of design or plan is considered necessary.

(c) The removal of a work which was abandoned after partial execution.

Every revised estimate should be accompanied by a comparative statement (Form No. 76) and should be submitted directly to the authority for its action and before the completion of the work.

236. A supplemental estimate is necessary when a development of a project or work which is not fairly complete for the proper execution of the work as first sanctioned, is thought necessary while it is in progress. It should be submitted before the additional work is undertaken and should be accompanied by a full report of the circumstances which require it. The estimate should show the amount of the original estimate and the total of the amount required, including the supplementary estimate.

237. As soon as any work other than a maintenance work is completed, a completion report should be submitted (Form No. 77 or 78) and it should show all the deviations from the estimate as originally sanctioned. The following documents require the sanction of the local board; and the estimates may be awarded at the time of passing the completion report:—

(1) Trading documents which do not alter the character of the work, nor cause any excess over the total amount of the sanctioned estimate, which have been carried out as the engineer's responsibility.

(2) Minor over sanctioned estimates which, being trifling in amount and involving no alteration in the data (plans, design, etc.) of the scheme, need not be forewarned by the engineer.

(3) Excesses which were allowed owing to the necessity of continuing the work and for which a revised estimate could not be submitted in time. The circumstances in which a revised estimate could not be submitted in time, should be formally reported.

(4) The carrying out of any additional work from savings under other sub-heads for which there is no specific provision in original estimates but which is fairly exchanged upon a proper view of the project as sanctioned.

248. Any excess in an estimate may be sanctioned by a local board, if the total estimate as then verified does not exceed, by more than 5 per cent, the amount of the original estimate provided that it can satisfy a majority of seven votes; but if the total amount of the revised estimate does not exceed the general sanctioning powers of the board.

249. A section in an estimate must invariably be regarded as strictly limiting the expenditure to the precise objects specified in the estimate; any addition or original savings on a sanctioned estimate for a definite project should not, therefore, without special authority, be applied to carry out additional work not contemplated in the original project, or not fairly contingent on its actual execution.

CHAPTER XII

DIRECTION OF PUBLIC WORKS.

AGREEMENTS FOR EXECUTION.

250. Local fund public works may be executed by—

- (1) the public works department of Government;
- (2) the local fund engineering establishment;
- (3) municipalities agencies.

CONTRACTS.

251. Contracts are generally of two kinds, namely, schedule estimate and piece-work contracts.

252. Schedule estimate are those in which the contractor undertakes to execute the work at fixed rates, the sum he is to receive depending on the quantities and kinds of work done, or material supplied. The rates allowed should not exceed those passed in the sanctioned estimate.

253. Piece-work is work for which only rates are agreed upon, without reference either to the total quantity of work to be done, or to the time within which any given quantity is to be executed. The rates allowed in the contract agreements should not exceed those passed in the sanctioned estimate.

TENDERS.

254. The local board may determine up to what limit of cost of work, not exceeding Rs. 1,000, tenders may be dispensed with.

255. Tenders which should be accepted should invariably be invited in the most open and public manner possible, whether by advertisement in the district press or local newspapers, or by notice in the conspicuous part of public places. The advertisement or notice should in all cases contain—(a) when and where the contract documents can be seen; (b) when and where tenders are to be submitted, and also opened; (c) the amount of security money to accompany the tender and the nature and extent of security required in case the tender is accepted; and (d) with whom the acceptance of the tender will rest. Authority should always be reserved to reject any or all of the tenders so received.

256. (a) The president of a district board may accept tenders for local board works without limit.

(b) The president of a local board may accept tenders for local board works amounting to, not more than Rs. 5,000.

(c) The presidents of local boards may by a general order empower district board engineers to accept tenders amounting to not more than Rs. 2,500.

SECURITY FOR PERFORMANCE OF CONTRACTS.

257. Security should in all cases be taken for the due fulfilment of a contract. This security may be—

(a) A deposit of such sum to Rs. 500, or up to any larger amount deposited as security money, Government securities, Municipal debentures, Post Office Bonds and Deposit receipts of recognized banks approved of by Local Government; which public regular accounts.

(b) Post office 5-year cash certificates for the amount at which the certificate were produced but not for their face value.

(c) A deduction of 10 per cent from the monthly payments to be made as account of work done.

(d) Personal security of two persons of known probity and wealth.

AGREEMENTS.

258. (a) Except in the case of petty works costing not more than Rs. 250—no regard to which the district board engineer will have the discretion to dispense with agreements—agreements should be taken in respect of all local fund works.

(b) The district board engineer is competent to execute, on behalf of the local boards, agreements in respect of all contracts, the tenders for which can be accepted by him.

(c) Local boards may, subject to such restrictions as they may impose, also empower the engineer to execute agreements relating to works the tenders for which are accepted only by themselves.

259. Whenever agreements are entered into with contractors, a memorandum of the same agreed upon should be sent (Form No. 31) to the Audit office. If any payment has to be made for

description of work not provided for in the schedule of rates, by reason of their not having been foreseen, or not having occurred before, the engineer should furnish a certificate that he has taken pains to ascertain that the non-scheduled rates are within the local market rates. Wherefore is only intended to cover rates for work of any magnitude or non-recurring nature, and should not be furnished with any frequency in respect of any particular description of work without there being reason to obtain the sanction of the local board concerned for its inclusion in the schedule of rates.

MEASUREMENT OF WORK.

220. (a) All work done or materials supplied, whether by contract or by departmental agency, should be measured by the subordinates in charge or frequently as it may be considered necessary to make payments for them. All works should be so measured at least once a month. In the case, however, of small works given on contract, the estimation of which extends over a few weeks only, it will be more convenient to measure up and pay for the work done for all its completion and the agreement from the contractor should provide for the same provision.

(b) Payments for measured works are prohibited. In the case, however, of petty miscellaneous works not measured departmentally and with regard to which it is not feasible to furnish measurements, the engineer should certify on the bill in such cases that the work done is worth the amount paid for it.

221. All measurement of work done or of materials supplied should be recorded in a measurement book (Form No. 32 or 33).

222. All the measurement books should be numbered serially, and a register of them should be maintained in the engineer's office (Form No. 34), showing the serial number of each book, the name of the person to whom issued, and the date of issue, as well as that of return. As soon as a measurement book is completed and all payments have been made on account of works recorded therein, it should be returned to the engineer. The speedy return of all measurement books to the engineer's office for record must be insisted on.

CHECK MEASUREMENT.

223. (a) The measurements of every work shall ordinarily be check-measured either by the engineer or a subaltern officer.

(b) The president of the district board shall determine in what cases works should be check-measured by the engineer himself and in what by his subaltern officers.

(c) Officers may check measure works done departmentally and paid for on special meter rates; and the power may be extended to specified sub-contractors in independent charge by the district board.

(d) Works executed by miscellaneous agencies should be check-measured by the engineer or other competent authority; and local boards shall determine either by a general order, or by a special one relating to a particular work who the competent authority shall be.

(e) For the guidance of the audit office, the president should communicate his orders regarding check-measurement to the Treasury Deputy Collector.

224. No final payment may be made for a work before it has been check-measured and the fee certified by the check-measuring officer. The amount certificate should be checked with the entries in the measurement book on check-measured before final payment is made.

225. No road material should, as a rule, be spread until it has been duly check-measured.

COMPLETION RETURNS.

226. (a) As soon as a work, other than maintenance works, is completed, a completion report should be submitted by the engineer to the Audit office. It should be sent with the accounts of the month then current, since being taken to see that the entries in it agree with the closing entries in the Register of Works. In the case of works the outlay on which is accounted for by sub-heads, and of which the total estimated cost has been exceeded by more than 5 per cent, it should be submitted (Form No. 77) separately for each work. In the case of other works see consolidated report (Form No. 78) should be sent for all original works and one for special reports every month.

(b) For local fund works in charge of the Government, public works department the executive engineer should submit completion certificates to the local board concerned.

227. The Treasury Deputy Collector, Audit Branch, will after verification of the figures in the reports submitted under rule 218 transmit them to the president of the local board. The latter officer will place the report before the board and obtain the sanction of the body for the same expenditure, if any. A copy of the board's sanction on the report should then be communicated to the Treasury Deputy Collector, and to the engineer, who should make a note of it in the schedule of expenditure, and in the Register of Works.

MINOR MATTERS.

228. The engineer is responsible for the exact performance of all duties connected with the works under his charge, and for the good quality of all work done under his orders.

229. The engineer will prepare monthly a progress report (Form No. 36), of all works under the control of each local board, and submit it to the president of the local board concerned to be laid before the board at its meeting.

230. Executive engineers will include local fund works in their monthly progress reports, and the Superintending Engineer will have the same duties and responsibilities with regard to such works as he has with regard to those executed on Imperial or Provincial. Executive engineers will send to the office of the president, district board, on the 10th of each month, an extract from their general progress reports, of all matters relating to local fund works.

CHAPTER XIII.

PUBLIC WORKS PATENTERS.

Vouchers.

271. No disbursement either in cash or by cheque shall ordinarily be made except upon a voucher, setting forth full particulars of the claim, and bearing upon it, or attached to it, the acknowledgment of the discharge of the claim, from the person by whom, or in whose behalf, the claim is put forward. An order stamp must be affixed to all receipts for sums exceeding Rs. 50, save those granted by Government officers in their official capacity.

272. When work is done by daily labour, the book of the account will be the Weekly Muster Roll (Form No. 43), which will, as a rule, be kept separately for each gang of labourers, whether employed on daily or monthly wages for ten days or a month, so that the least most convenient. All persons employed, except those regularly stationed employees whose salaries are charged to the head establishment, should be provided as day labourers, and their pay drawn on original muster rolls charged to the works on which they are employed.

273. In cases where contractors are employed for general purposes, and not on particular descriptions of work, their pay may be drawn for each range separately on a monthly requisition bill (Form No. 52).

274. Charges for miscellaneous petty payments, such as the purchase of materials and miscellaneous supplies and for petty works, not susceptible of measurement, may be drawn in the prescribed form (Form No. 60).

275. Payments for work done or materials supplied by contractors will always be made upon contract certificates (Form No. 51 or 53). They will be drawn either by the contractor himself or, if he requests, by the executive establishment in charge of the work.

276. On receipt in the engineer's office of a request certificate from a contractor or requisition roll or other bill for payment on a past order for payment, it should be entered in the Register of Bills (Form No. 55) in which the date of passing for payment and other particulars should also be entered.

BILLS FOR PAY.

277. For the payment of bills presented under the control of the engineer he will draw on the treasury according to requirements in the order of the person or body to whom the bills are sent from time to time in the authorized local head budget for the year.

The actual bills required by the engineer for disbursement should be obtained solely by cheques drawn on the treasury. The salaries and travelling allowances of the engineering establishment will, however, be drawn on the presentation of bills at the treasury in the case of other establishments, and such payments will appear directly in the treasury accounts and not pass through the engineer's cash account current.

278. The engineer may, with the previous sanction of the president, empower an assistant engineer to draw cheques against his own drawing account, up to any limit which he may specify. In such cases, the cheques of the subordinate drawing office should be marked by a distinguishing letter.

279. When disbursements are made by subordinates, they may be provided with standing payments, the amount of which should be fixed by the president on the recommendation of the engineer. In disbursements, however, in which all work is carried out by contract, no payments will be allowed, except when the contractor has to make petty standing payments.

280. Where works are executed by miscellaneous agencies, the vouchers should ordinarily be submitted to the president of the local board to be passed for payment at the treasury without the intervention of the engineer. The president has, however, the discretion to direct that such agencies should be supplied with funds by the engineer by means of cheques issued on receipt of proper vouchers. The engineer will, in such cases keep a complete record of all such expenditures and maintain a Register of Works (Form No. 54).

281. Miscellaneous agencies should be furnished with imprests only when the work estimated to them, and to be carried out departmentally; and in that case the accounts should be sent to the engineer or president in respect annual form, with supporting vouchers. When the work is given out as contract, no imprests should be furnished, the payments to contractors being made by the president or engineer on account certificates prepared by the agency in charge of the work, which should be accompanied by bills of the president or engineer with check-measurement and completion certificates. All advances made to miscellaneous agencies should be treated as temporary imprests.

PATENTERS.

282. As far as possible all payments will be made by the engineer himself, and only by means of cheques drawn in favour of the individual worker, or some known bank or firm of agents or the express authority of the engineer. In the case, however, of petty bills under Rs. 10, which may not be paid by cheque, the engineer will, from time to time, draw small sums from the treasury, if an account is not in a position that actually required to meet his current expenses. He may also, if found more convenient, pass the vouchers for payment by way of his subordinate from his imprest.

283. Payments to contractors should be made by cheques drawn by the engineer on the treasury against the contractor, and a receipt in this effect should be inserted in the contract agreement.

A payment made by cheque should appear in the clearing officer's cash account only.

251. (a) Every payment to a contractor should be on account of some particular work, and the practice of making payments in general account is prohibited.

(b) Advances to contractors are as a rule prohibited. Exceptions are, however, permitted in the following cases:—

(1) Cases in which a contractor, whose contract is for finished work other than the supplying of roads, requires an advance on the security of materials brought to site. District board engineers may in such cases, advance amounts up to an amount not exceeding 75 per cent of the value (as assessed by themselves) of such materials, provided that they are of a perishable nature and that a formal agreement is drawn up with the contractor under which bond books serve as a lien on the materials and are safeguarded against loss due to the contractor postponing the execution of the work or to the shortage or misuse of the materials, and against the expense incurred for their proper storage and safe custody. Payment of such advances should be made only on the certificate of an officer, not below the rank of subaltern, and, then the question of materials upon which the advances are made have actually been brought to site, that the contractor has not previously received any advances on that security and that the materials are all required by the contractor for use as items of work for which rates for finished work other than the supplying of roads have been agreed upon. The officer granting such a certificate will be held personally responsible for any overpayment which may occur in consequence.

Execution of advances so made should not be postponed until the whole of the work contracted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made whenever the items of work in which they are used are billed for.

(2) Cases in which, in the interest of works, it is absolutely necessary to make petty advances. In such cases advances up to Rs. 50 may be allowed by subalterns.

(3) In all other cases only with the sanction of the local board which may, in exceptional circumstances, authorize such advances as may be deemed indispensable, taking the necessary precautions for securing the board against loss and for preventing the system from becoming general or extending longer than is absolutely essential.

252. In the case of demand contractors, if the amount payable by them be not exceed Rs. 250, the district board engineer at the possiblet way, by a general or special order, be authorized by the board board, to pay it to the person who on inquiry appears to be the representative of such demand contractor without the demand producing a certificate of liability. In cases where the claim exceeds Rs. 250 the local board should act upon its own discretion having reference to the special circumstances of such case.

253. The engineer will be supplied with machine-numbered cheque books (Form No. 81), according to arrangements—separate cheque books being used for each treasury. Each book will contain ten cheques, and the cheques will be distinguished in a rownd manner, each having a book number as well as a consecutive number. No cheque should be drawn for a sum less than Rs. 10 or more than Rs. 100, and it is specially intended to be paid money. The cheque books should be kept under lock and key in the engineer's personal custody.

XIV ACCOUNTS OF P.W. SUBORDINATES

* - IMPROVED CASE ACCOUNT.

254. An Imprest is a sum of money given to an individual to enable him to make certain classes of payments. The arrangements for the safe custody of the money rest entirely with the Imprest-holder; but he must at all times be ready to produce the total amount of Imprest in vouchers or in cash.

255. The cash transactions of subordinates will be recorded in a register (Form No. 82). This record will be posted daily from the actual cash transactions in the order, and at the time, of their occurrence, and it must be so kept that the entries and the particulars of the transactions may be clearly understood by the engineer. Money not laid by the Imprest-holder, whether on account of non-disbursement receipts collected by the Imprest-holder, should not be utilized for expenditure but should be retained in the treasury without delay on behalf of the engineer. Such transactions should be made at frequent intervals or when so may be convenient and should be accompanied by vouchers obtained in duplicate in the usual form, care being taken to show the receipt or the name of the person to whom they should be forwarded with the account of the Imprest account as presented in Form 256.

256. As the advance runs about the account is closed, and an extract from it (Form No. 87) should be sent to the officer in whose name the Imprest is held, supported by the necessary vouchers numbered and dated, on or as it is completed with the order of the officer in the register and also with the treasury receipt. It is the responsibility of the Imprest-holder to the treasury since the subaltern of the previous amount. The officer to whom the account is submitted will, after examining it and satisfying himself as to the propriety of the charges, the clearness of the entries, and the sufficiency of the vouchers, reimburse the Imprest-holder the exact sum expended, as so in bringing up the largest cash in hand to the original amount or a smaller sum if it is intended to reduce the amount of the Imprest. The loss of the Imprest account is to be reported to the engineer and should be closed by the 25th, every entry there which may be made by the engineer, and received before the end of the month, so as to be in position to carry on the account of the month's expenditure being included in that of the month's account. If, however, the Imprest-holder is not occupied before the end of the month, the expenditure subsequent to the latest receiptance will not be charged off to the engineer's cash book, and the full amount of the Imprest will be shown as outstanding in the monthly balance statement closed.

280. Subalterns officers having drawing account will keep the cash-book in the same form as the engineer. The account shall be closed a few days before the end of the month, so that the account assigned to the engineer may reach him not later than the last day of the month. The date should be fixed in each case by the engineer. The transactions of subsequent dates should be included in the contents of the following month.

281. An account of materials will be maintained by every subaltern (form No. 10) which will show only quantities and not value.

282. Every subaltern should, on the fifth of every month, submit to the engineer a separate statement for each work (form No. 130) showing the receipts, issues and balances of all materials pertaining to/during the previous month.

283. Executive subalterns are required without fail to measure up in detail either at the end of the working season or after the 31st March every year all stored metal including fusible metal or other materials on every work within their respective charges and to submit statements (form No. 201) showing, in detail of value in the case of rods, the quantities of the materials actually found to exist on the materials at the works. All such measurements should be recorded in separate measurement books which should be used solely for this purpose and should be submitted to the engineer with the annual statements.

284. On each receipt of these statements in the engineer's office duly verified, a report should be submitted before 14th June to the president in regard to all differences not due to clerical error, together with proposals as to the action to be taken in such cases. The district board has power to dispose of all differences as it thinks fit, subject to a report to Government before 1st August of the following month to 10 per cent of the book quantity of any metal and also records the 500 in value. The balances as finally settled will form the opening balances for the next working season or next year, whichever may be, and will effect the metal supply operations for that season or the year.

285. Engineers will be held responsible for the proper custody of stores throughout their respective charges.

286. The orders of the president should be taken for the disposal of all over-issuable stores. Except under the special order of the president no local fund stores may be sold otherwise than by public auction.

287. District boards are authorized to write off, without reference to Government, the value of articles on local fund money lost, up to a limit of Rs. 50 in each case. Tools & works are authorized to exercise similar powers without reference to any higher authority up to a limit of Rs. 100 in each case.

TOOLS AND PLANT.

288. A stock register of tools and plant will be maintained (form No. 102) in the engineer's office as well as in the subalterns and range offices.

289. An annual return (form No. 103) will be submitted by each executive subaltern to the engineer, showing the balances, receipts and write-off of such kind of tools during the year. It should be accompanied by a statement (form No. 114) containing full details of all monthly instruments and drawing materials in store and the methods in which they are held.

CHAPTER XV.

ENGINEER'S ACCOUNTS.

ENGINEER'S OFFICE ACCOUNTS.

290. The engineer will maintain in his office the following registers:-

- (1) Schedule of rates.
- (2) Cash and note book.
- (3) Register of estimates and allotments.
- (4) Cash book.
- (5) Adjustment book.
- (6) Detail book of receipts and expenditures by Avenue.
- (7) Abstract of receipts and expenditures by Cash Account book.
- (8) Register of works.
- (9) Contractors' ledger.
- (10) Register of tools and plant and furniture.
- (11) Register of measurement made.
- (12) Treasury statement book.
- (13) Treasury pass-book.
- (14) Register of bills passed for payment.
- (15) Register of notes.
- (16) Register of travelling expenses.
- (17) Register of book-keeping, ledgers, etc.
- (18) Stock register of measurement books.
- (19) Register of deposits.

CASH-BOOK

291. The cash-book (form No. 105) is the primary record of the engineer, upon which all his accounts are based, and to which all his entries are obligatory; it should therefore, be regarded as one of his most important records. It must be posted day by day, with perfect accuracy, and in a clear and concise manner.

Adjustment Book.

302. Adjustments not involving the actual receipt or disbursement of cash will be necessary on account of the following transactions:—

- (a) Transfer of a debit or credit from one account to another.
- (b) Transfer of materials from one work to another.
- (c) Overdraws, overruns, write-backs, made under instructions from the president or the Assistant Engineer.
- (d) Requirement of cash deposits by adjustment to some kind of amount.

Adjustments shall be recorded in the Adjustment Book (form No. 346).

303. An extract of the month's salaries in this register will be deposited separately together with any dues up in accordance with rule 302 should accompany the engineer's monthly account, if they include any entry on account of the month's expenditure under local fund public works. Besides the usual formal entry is consistent with the credit to local fund engineer's cheque.

304. The Detail Book of Receipts and Expenditure (form No. 119) will be posted daily as regards cash transactions from the cash book and as regards adjustments from the adjustment book. It shows all the cash receipts and payments and the adjustments during the month distributed among the several month books and the different works to which the payments relate.

305. The Arrears (form No. 119) will be posted, as vouchers are paid or received from the assistant engineers who have drawing powers.

306. The statement of receipts and expenditures (form No. 112) should be posted at the end of the month from the detail book of receipts and expenditures after all the postings in the different sections of the latter relating to the month have been located.

307. The Cash Abstract Book (form No. 117) should be posted daily, as regards cash transactions from the cash book and as regards adjustments from the adjustment register. It is a record in a classified form of all cash and book transactions within the District, and constitutes a stepping stone between the cash book and the cash account-current.

308. A Register of Works will be maintained (form No. 85). It will contain a record of both the quantities and values by subheads of the estimates and the actual transactions month by month relating to every original or special repair work including important renewals approximating to maintenance of roads, estimated to cost more than Rs. 1,000.

309. The accounts relating to contracts are to be kept on personal accounts, and a separate file should be opened in the contract register (form No. 113) for each contract.

310. The engineer should submit to the Audit office through the president, District board, early in April of each year a statement of his liabilities outstanding on 31st March (form No. 115). As subsequent payments will ordinarily be estimated early with reference to this statement, it should be prepared with the utmost care.

311. An annual verification of the books and plans throughout the District will be made either by the engineer, or by some other responsible person deputed by the president. If it is not found possible to verify the books throughout the District in one tour, it may be done in different tours, provided the books in one or more ranges or blocks are completely verified at a time, lest there be a possibility of the same tour being produced at different verification centres or over those by the months concerned.

312. Early in May each year the annual returns submitted by the several subordinate officers should be checked and a consolidated statement (form No. 118) should be prepared for a check of the work as verified in the whole district. The verified balances under each head should be compared with the book balances and any discrepancies noted.

The consolidated statement with the check register of books and plans will be checked by the Local Audit Board Clerk in the course of his monthly inspection of the records in the Engineer's office.

TREASURY RECEIPTS BOOK.

313. The engineer will keep a separate receipts book (form No. 114) in which he will enter all the payments made into the treasury, whether by himself or his subordinates. In the case of payments by the engineer the book must be sent with the cash to the treasury where it should be receipted (a) by the Assistant and Treasurer when the receipts are Rs. 400 and under, and (b) by the treasury officer when it exceeds that amount. At the end of the month a consolidated receipt for the receipts made during the month will be prepared by the engineer (form No. 116) and sent with the receipts book to the treasury officer, who will verify the total, sign the book and the consolidated receipt, and return them to the engineer. The latter officer will return the book to his office, and attach the consolidated receipt to his monthly cash account-current.

TREASURY PAY BOOK.

314. A pass book (form No. 115) will be kept by the engineer. The cheques paid day by day to the order of the engineer will be entered in it by the treasury officer. The book will show the transactions of the treasury and each sub-treasury separately in separate pages or sets of pages every month.

ACCOUNTS AND RECEIPTS TO BE SUBMITTED

215. The following is a list of the accounts and returns to be submitted by the engineer:—

(5) TO THE ASSISTANT COMMISSIONER.

Monthly, not later than the 15th of the following month.

- (1) Cash Account current.
- (2) Extract from adjustment register.
- (3) Consolidated treasury receipt book, less of deposits, sale bills and other documents in support of receipts.
- (4) Memorandum of cheques issued and of cancelled cheques.
- (5) Schedule of expenditures, with the running item and all vouchers and supporting papers where necessary.
- (6) Schedule of miscellaneous advances.
- (7) Demand, collection and balance statements of various receipts collected by the engineering department.

Fortnightly.

- (8) Copy of road metal rate book.
- (9) Memorandum of contract rates in all cases of contracts executed.

(6) TO THE LOCAL BOARD.

Fortnightly.

- (1) Schedule of rates.
- (2) Copy of road metal rate book.

Monthly.

- (3) Progress reports.

Annual.

- (4) Budget and actual returns for each year.
- (5) A detailed report statement.

TO THE FINANCIAL BOARD.

- (1) Copy of register of fresh bearing loans sent by executive subordinates.
- (2) Annual verification statement of materials at site.

216. The engineer will be held responsible for the early and punctual submission to him of his subordinates' accounts; but the submission of his own accounts to the Audit office should not be delayed on the ground of any of his subordinates' accounts not having been received.

217. The Cash Account Current (Form No. 117) will form a summarized record of the month's receipts and disbursements, the entries being posted from the abstract of receipts and expenditures as from the less 'not totals' is posted in the cash account current brought out at the foot of the cash abstract book.

218. At the end of the month the district board engineer will prepare a memorandum (Form No. 109) showing the totals of the cheques properly issued and paid during the month, the balances of unpaid cheques at the beginning and end of the month and also the details of unpaid cheques at the end of the month. The totals of cheques issued and paid will be noted from the cash book and the treasury pass book respectively while the details of cancelled cheques will be gathered by a comparison of the entries in the cash book with those in the pass book. The memorandum should be forwarded to the Audit office along with other accounts.

219. The monthly Schedule of Expenditure (Form No. 118) will be prepared for the Audit office from the abstract of expenditures as from the Accounts and will show separately the expenditures booked during the month under each work item as is order of the prioritized work and detailed books of services. The total of each detailed head of account will be shown separately and should agree exactly with those given in the summarized estimate, and those of each head should be shown together under each detailed head as to enable the total expenditure of each head to be verified under each work item to be shown separately.

220. An extract from the Schedule of Miscellaneous Advances (Form No. 119) should be sent with the monthly accounts to the Audit office.

ADMINISTRATIVE IN ACCOUNTS.

221. After the accounts have been despatched to the Treasury Deputy Collector, an alternative to, under any circumstances whatever, to be made in the office copies and books, without the special orders of the engineer, and even then retention they are immediately reported to the Audit office.

ENGINEER'S RESPONSIBILITY FOR HIS ACCOUNTS.

222. When in any month the accounts are not submitted under the engineer's signature, but under that of the assistant, an acknowledgment of his responsibility (Form No. 120) for his signature as submitted should be forwarded to the Treasury Deputy Collector in the cash book as soon as the engineer has had an opportunity of examining his accounts for the month. Used it under the Treasury Deputy Collector, that officer must finally audit the expenditures, even if otherwise properly needed for.

CHAPTER XVI.

TRANSFER AND RELIEF OF PUBLIC WORKS OFFICERS.

DISTRICT ENGINEER AND ASSISTANT ENGINEERS.

322. In the case of transfer of district and subdivisional charges, the cash book or imprest account checkbook, and a note recorded in it, over the signature of both the relieving and relieving officer, showing the cash and imprest balances and the number of unpaid charges, made over and received in transfer by them respectively. A copy of the note, together with the following documents, should be forwarded the same day to the president, district board, in the case of districts, or to the district board engineer in the case of subdivisional charges:—

(1) Transfer report.

(2) Receipt of stock, tools and plant and other stores under the immediate charge of the relieving officer, forms A and B being sent for district and subdivisional charges respectively.

(3) A detailed report on the state of surveying and mechanical instruments. In the case of transfer of district charges this report should be in respect of instruments at headquarters only.

The receipt of cash and stores balances should be prepared by the relieving officer, but the relieving officer should note any inaccuracies therein so that the president, district board, or the district board engineer, as the case may be, may pass such orders in respect of any delinquencies as may be necessary. A copy of the receipts may be given to the relieving officer, if desired by him.

Form A.

Received in transfer from A.B., late District board engineer, district, the stores in his personal charge as detailed in the enclosed list.

The balance returns of stock and tools and plant in charge of all subdivisional officers for the half-year and year ending respectively are on record, and the district stock returns have been prepared to end of

(Signature and date.)

C.D.,
District board engineer, District.

Form B.

Received in transfer from A.B., late officer in charge of subdivision, the stock and tools and plant which have been in his personal custody, as detailed in the last balance return and accounts of receipts and issues to date. The returns for the year ended the half-year ended for the whole subdivision have been submitted in the district board engineer, and the account of daily receipts and issues for the current month has been written up to date.

(Signature and date.)

C.D.,
Relieving Subdivisional Officer.

323. The relieving officer should then, unless otherwise ordered, proceed with the relieving officer to inspect the roads, canals, drains, works and mechanical works in charge of subdivision, but the relieving officer should accompany the relieving officer in the inspection of the stations only when so directed by the president, district board. The relieving officer should examine the accounts, except the cash, inspect the stores and tools, weigh and ascertain serials selected articles, in order to test the accuracy of the returns, and should carefully examine the works in progress as to their quality and as to their accordance with the sanctioned plans and estimates; he should also record his opinion as to the correctness of the accounts of materials at sites.

324. The relieving officer, in reporting that the transfer has been completed, should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. In the case of the transfer of a district charge, he should describe the state of the accounts, cash, stores and works, mentioning what extensions he has put to impact, and what he proposes to visit next.

325. The relieving district board engineer should ascertain specially in his transfer report whether the accounts may be considered fairly to represent the progress of the works.

326. In the case of the transfer of a district the report of completion of transfer should, except in special circumstances, be submitted within a fortnight of such transfer. In the case of any disagreement between the relieving and relieving officers, a reference should be made to the president, district board.

327. The transfer report of a subdivisional charge should, on receipt by the district board engineer, be returned by him, any remarks necessary being entered therein. The report should then be forwarded to the president, district board, who, after passing such orders as may be necessary, should return it to the district board engineer for record in his office.

Subdivisional officers.

328. In the case of transfer of charges other than districts and subdivisions, the district board engineer should issue instructions as to the works to be jointly inspected by the relieving and relieving officers.

CHAPTER XVII.

ACCOUNTS OF LOCAL BOARD AND DISTRICT MEDICAL AND SANITARY OFFICERS.

320. The following are the accounts to be maintained in local board office:—

- (1) District board office only—
 - (1) President fund registers.
 - (2) Copies of registers of built-up areas.
- (2) Local board office—
 - (3) Stock account of tablets, etc., for venereal diseases departmentally.
 - (4) Subsidised account of departmental collections by tablets.
 - (5) Register of miscellaneous sales.
 - (6) Miscellaneous demand register.
 - (7) Register of endowments.
 - (8) Register of permanent advances.
 - (9) Register of deposits.
 - (10) Register of investments.
 - (11) Register of alterations of grants.
 - (12) Register of estimates and allotments.
 - (13) Register of bills passed for payment.
 - (14) Outgoings register.
 - (15) Acquisitions register.
 - (16) Register of tools and plant and office furniture.
 - (17) Stock account of stores.

321. (a) The accounts, registers and returns referred to in this Manual shall be maintained and submitted in the forms as given in the Book of Local Board Forms separately issued.

(b) The forms shall be used and filed up according to instructions given in the body of the Manual or on the forms themselves.

FORMS OF FORMS.

322. The following forms shall be printed and supplied by the Superintendent, Government Press, on tablets made to his order free of cost or on payment as shown below:—

(a) Free of cost.

- (1) L.F. Administration Report forms (large and small).
- (2) L.F. Budget forms (large and small).
- (3) Letter forms to Government.
- (4) Forms prescribed under the Plague Regulations.

(b) On payment.

- (1) Forms relating to sanitation—
 - (1) Diary of sanitary inspection.
 - (2) Programme of work to be done by the sanitary assistant to the district medical and sanitary officer.
 - (3) Diary of the sanitary assistant to the district medical and sanitary officer.
 - (4) Report on the sanitary condition, vital statistics, etc.
 - (5) Report on inspection of schools.
- (2) Forms relating to vaccination—
 - (1) National register of vaccination.
 - (2) Programme of work to be done by deputy inspectors of vaccination.
 - (3) Statement of all unvaccinated children.
 - (4) Weekly diary and inspection report of deputy inspectors of vaccination.
 - (5) Monthly return of vaccination.
- (3) Forms relating to vital statistics—
 - (1) Return of epidemic (cholera, smallpox, etc.) in rural areas.
- (4) General forms—
 - (1) Register of alterations of grants.
 - (2) Register of estimates and allotments.
 - (3) Register of investments.
 - (4) Subsidised agencies register of works.
 - (5) Statement of liquid deposits.
 - (6) Objection statements.
 - (7) Further remarks on replies to objection statements.
- (5) Standardised veterinary forms.

323. Tables for cheque books (Form No. 82) should be prepared separately and sent to the printer for completion.

324. All other forms and registers prescribed in this Manual will be printed at a central press in Madras and supplied to local boards under management made by the committee of local board accounts through whom any order (Form No. 127) should be forwarded to the press.

STOCK ACCOUNT OF FORMS.

325. A stock account of all forms including tables, etc., should be maintained (Form No. 123) to show the number of forms of each kind received from the press, the number issued for use from time to time and the balance in hand.

DISTRICT MANAGER AND TREASURY OFFICE.

354. The following registers shall be maintained in the office of the district manager and treasury officers for recording the transactions connected with payments of salaries, travelling allowances and maintenance of the establishments under them:—

Consignment register.

Register of bills passed for payment.

Receipts register.

CHAPTER XVIII.

LOCAL FUND TREASURY ACCOUNTS.

GENERAL.

355. District boards' transactions should generally be with bills (or headquarters) treasuries, while bank boards should ordinarily transact business with only (or bank) treasuries. In addition to local fund treasuries being incorporated in the general treasury accounts, separate accounts will be maintained by treasury officers and in accordance with rules 378 and 383 below, monthly accounts compiled therefrom will be submitted, after audit, to the administrators of the funds, that is, to the local boards.

CONSOLIDATED LOCAL FUND TREASURY ACCOUNT.

356. A consolidated treasury account (local funds) together with its sub-accounts or appendices should be prepared (Form No. 177) in the local fund account and audit branch of the finance treasury office. It will, after examination, be transmitted to the president, district board, on or before the last day of the month succeeding that to which it relates. At the same time, a statement of receipts, expenditure and balance (Form No. 175) should also be prepared and sent to the president, district board, and should be countersigned by the president, district board, and forwarded to the Administrator-General within ten days from the date of its receipt.

357. Separate accounts for each local board and parastatal body shall be prepared in the local fund account and audit branch of the finance office (Form No. 177 and Form No. 178) respectively and forwarded to the local board concerned before the last day of the month following that to which they relate. Particulars (names of treasury, grant-treasury, number of cheques and amount) should be furnished in the margin of each account for cross-checking with the local Treasury. Details of the details will be given either in the account itself or in the extract from the posting register. The local board should then be able to check with the accounts, the corresponding entries in the register of deposits and of bills passed for payment maintained in their office and to detect and to bring to notice any discrepancy either in amount or in the amounts passed by them or on bills duly presented or the like irregularities affecting their funds.

ABSTRACTS.

358. Abstracts in the treasury account should be prepared by means of a memorandum (Form No. 182) explaining the necessity for the abstraction and showing the additions or deductions proposed to be made before the final abstract. Every abstract memorandum should contain a certificate under the signature of the president that he has personally verified himself that the abstraction proposed is necessary and should be filed with the account in which the abstractions were given effect to.

MONTHLY FINAL ACCOUNTS.

359. With a view to showing the entire year's transactions including all adjustments, an account called Month Final Account should be prepared after the close of the year and be submitted to the president, district board, not later than the 15th July. The account should show only the progressive figures. It should exhibit all transactions of the year which, for any reason or reasons, do, and find a place in the preliminary account of Month.

No. 38.—Under sub-sections (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s), (t), (u), (v), (w), (x), (y), (z) of section 145 of the Maldives Local Boards Act, 1914, the Governor in Council is pleased to make the following rules for the conduct of business in Major and Minor towns and further direct, under section 144, that the rules do come into operation on 1st April 1920:—

RULES.

PART I—MAJOR TOWNS.

CHAPTER I.

BUDGET ADMINISTRATION REPORT AND AUDIT.

ADMINISTRATION OF FUNDS.

1. Funds shall be applied in the following manner within the area under the authority of the union parastatal concerned, provided that the local board may from time to time make or take any of these under its direct control and administration.

(a) The lighting of the public roads.

(b) Cleaning the public roads, drains, tanks, wells and other public places.

(c) The establishment and maintenance of hospitals, dispensaries and schools, with the sanction of Government.

(d) Making and repairing the public works and drains.

(e) Constructing and repairing such works and wells and other works as will supply the inhabitants of the union with a sufficient supply of water for domestic use.

(f) Generally doing such things as may be necessary for the preservation of public health.

(vi) Working charges incidental to the carrying out of the above objects, such as the following:—

- (1) Office and collecting establishment and contingencies.
- (2) Stationery and printing charges, inclusive of those required for forms and account books.
- (3) Miscellaneous and unknown charges.

When outposts, markets, sleeping-houses, abattoirs, travellers' rest-houses and similar places have been transferred to the control of union parishays, union funds may be applied to their maintenance, provided that in every such case the funds necessary for such management or execution shall be placed at the disposal of the parishayat by the taluk board. These funds may also be applied for making sanitary arrangements at fairs and festivals, for the enlargement or improvement of villages, for arranging of small towns and large villages, for public scavenging and for taking dogs and pigs.

CLASSES OF RECEIPTS.

5. The classes of receipts appertaining to union funds are as follows:—

- (1) Tax on houses situated within the union [section 27 (iv) of Act V of 1893].
- (2) License fees for the temporary enclosures of ponds and other enclosures in roads and other public places in the union [section 27 (v)].
- (3) Fines for the pulling up of any structure, balcony, veranda, window frame or the like to project over the road in front of any building or left in the course [section 27 (vi)].
- (4) Fines for carrying fire [sections 112 and 113].
- (5) Receipts, including grants-in-aid, of schools maintained by parishayat as for education of Government.
- (6) Receipts of hospitals and dispensaries maintained from union funds under sanction of Government.
- (7) Contributions from local bodies and from Provincial funds, municipalities and private persons in aid of institutions maintained from union funds.
- (8) Grants and donations received from union parishayats and fees levied for notices and for offences against the Places of Public Resort Act II of 1906 when committed within the limits of the union.
- (9) Miscellaneous receipts, such as—
 - (a) Interest on securities.
 - (b) Sale-proceeds of saw-piles, old stone and materials.
 - (c) Sale-proceeds of trees and various purchased supplies.
 - (d) Unclaimed deposits.

BUDGET.

6. Parishayats should prepare their annual budget estimates of receipts and expenditure in the prescribed form (Form No. 100). The chairman of each parishayat will forward the budget estimate of his union, after it has been passed by the parishayat, to the taluk board for sanction so as to reach that board practically in the second week of December.

7. All proposals relating to establishments should be included in the budget, and care should be taken that all proposals for increase or decrease in establishments are, as a rule, half-yearly and disposed of prior to the time of preparing the estimate.

8. The president of every taluk board shall, on or before the 31st of December, communicate to the chairman of each parishayat within the taluk the sum proposed to be transferred from the taluk fund to such parishayat under section 142 (2) of the Act. The union parishayat will take credit for the amount in preparing the budget.

9. The amount to be provided by parishayats under balance should be limited to 5 per cent of the estimated receipts of the year.

10. The estimates entered in the sanctioned budget will be the original, and the statements of the year and all expenditures during the course of the year must be registered in accordance with these statements.

11. The chairman of the union parishayat is authorized for the transfer of allotments from one major head to another provided that in the case of transfer of funds exceeding Rs. 100 from one major head to another the previous sanction of the taluk board is obtained.

12. If at the end of the year the total statement of the year is found to have been exceeded, a special report should be submitted to the taluk board giving the reasons why an excess could not be known during the course of the year and stating the amount for the admission of the excess expenditure. Trailing amounts may be explained in the administrative report.

APPLICATIONS FOR TRANSFER AND COMMUNICATION OF SANCTIONS.

13. Applications to the parishayat or taluk board for transfer of allotments should invariably be accompanied by a statement in duplicate (Form No. 11). When the transfer of funds is sanctioned, one copy of the statement will be retained by or returned to the chairman of the parishayat and the other should be forwarded to the Audit branch of the Treasury Deputy Collector's office. If any transfers are sanctioned by the taluk board of its own motion, such sanction also shall be communicated to the Audit office.

14. Additional allotments from balances of any kind, under or sub-heads, should not be a rule be sanctioned during the course of the year. The budget for all funds should therefore have been drawn up to provide the necessary for such allotments. In cases, however, where such an additional expenditure cannot be provided for by specific appropriations from the budget grants, taluk boards may sanction allotments from union balances.

ADMINISTRATIVE REPORT.

12. A brief report upon the operations of each parashay in the preceding fiscal year must be sent to the president of the taluk board, or where there is no taluk board to the president of the district board, not later than the 15th of June in each year.

It must be accompanied by the following statements:—

- (i) Statement of the receipts and expenditure of the taluk for the year (Form No. 14).
- (ii) Statement showing the constitution of union parashays (Form No. 16).
- (iii) Particulars of union members' salaries (Form No. 17).
- (iv) Statement of incidence of house-tax (Form No. 18).

AUDIT.

13. The Treasury Deputy Collector will arrange for the annual inspection of the taluk offices in the district. The inspection notes after being passed by the Treasury Deputy Collector will be forwarded to the president, taluk board, for the issue of necessary orders to the parashaya concerned and will, after their perusal, with answers be filed in the Audit office and reviewed by the Assistant Inspector of Local Fund Accounts during his annual inspection of local fund accounts in the district.

14. The chairman of the parashay shall, at the time of inspection notes to be produced all accounts, registers, documents and subsidiary papers and furnish all information in connection therewith.

15. The detailed notes of the union accounts will be conducted by the Treasury Deputy Collector with the help of the local Audit staff.

16. Audit objection statements and inspection notes shall be dealt with promptly by the parashay.

CHAIRMAN'S DUTY.

IN-CORPORATIONS.

17. The qualifications and pay prescribed for sanitary inspectors in the Local Board's Manual shall apply to similar officers employed under unions.

LEAVE AND SICKING ALLOWANCES.

18. Leave and sicking allowances may be granted by the chairman to union employees within the limits prescribed in the Civil Service Regulations. The expense sections of the Local Government is required in all cases of leave presented in terms of what would be admissible to an officer paid from general revenues—vide section 111 of Civil Service Regulations.

OTHER ALLOWANCES OR ADVANTAGES TO SALARY.

19. Unless in any particular case it be otherwise distinctly provided, the whole time of a union employee must be held to be paid for by the union parashaya under which he is serving, and he may be employed in any manner required by such union parashaya, within his own branch of duty, without claim for additional remuneration, even when the services rendered are such as would ordinarily be paid from Imperial or Provincial revenues. Any allowances paid by other bodies for services rendered to them by union servants should be credited to union funds.

PROMOTION TO OTHER SERVICES.

20. Servants of union parashayas will not, in any case, be entitled to pension as a matter of right. A union parashaya may, however, with the concurrence of the Local Government in Council, establish on account of its permanent servants or of any specified classes of them for pension under the rules of the Civil Service Regulations, or such other rules as may, for the time being, be in force.

GRATUITIES.

21. (a) Taluk boards may on the application of the parashaya concerned grant gratuity on retirement to their servants in superior service who return after good service and to whom no pension is due according to the following scale:—

(1)	After a service of 5 but less than 10 years	..	..	4 months' emoluments.
(2)	" " " " " " 10 years	..	..	4 " "
(3)	" " " " " " 15 years	..	..	5 " "
(4)	" " " " " " 20 years	..	..	6 " "
(5)	" " " " " " 25 years	..	..	7 " "
(6)	" " " " " " 30 years	..	..	8 " "
(7)	" " " " " " 35 years and more	..	..	9 " "

Pensionable service under Government should not be added in non-pensionable service under local funds in calculating the total service qualifying for gratuity. But it is not necessary that the service under local funds should be continuous.

No union servant can claim a gratuity in respect of the period of service during which he has contributed to the president fund, but when the period of his total service, the entire period of his service may be taken into account for the purpose of calculating his gratuity, the amount of bonus, if any, received from the president fund being deducted from it and the surplus paid as a net gratuity.

(b) In the case of servants in inferior service they may on similar application receive compensation or limited gratuity at the following rates:—

After a service of less than 4 years	"	"	"	"	"
But less than 6 years, but less than 10 years	"	"	"	"	3 months' pay.
" 10 " " 15 "	"	"	"	"	4 "
" 15 " " 20 "	"	"	"	"	5 "
" 20 years	"	"	"	"	6 "

Compensation gradually may be granted to a servant discharged from the service on abolition of his appointment or on a reduction of establishment when other suitable employment cannot be found for him. Limited gratuity may be sanctioned as payment from the credit to a servant who by body or mental infirmity is permanently incapacitated for further service.

(c) The Government will be prepared to consider on their merits recommendations of local boards for gratuation in other cases where no person is due.

SERVICES BOOKS.

21. These books must be maintained for all union servants entitled to pension, or subscribing to a provident fund. In the case of other classes of servants, the maintenance of service books is unnecessary, as the grant of gratuation or leave may be determined by reference to actual labour rendered. The several residences of the books will be named out by the Local Audit department.

CHAPTER III. MISCELLANEOUS.

FINANCE.

22. The accounts registers and returns referred to in this Manual shall be maintained and submitted in the forms as given in the Book of Local Fund Forms separately issued. They are printed at a cost of about 100 rupees and supplied under arrangements made by the Assistant General. Indicia for forms required should be submitted to the printers of the taluk board concerned who will arrange for the supply of the forms.

23. A stock account of all forms including Indicia, etc., should be maintained (from No. 121) to show the number of forms of each kind present from the press, the number stored for use from time to time and the balance in hand.

DISBURSEMENTS.

24. Whenever any disbursement in form of local fund money, etc., is disallowed, the fact should be immediately reported to the Assistant General, and where the matter has been fully reported into, a further and complete report should be submitted to him at the earliest opportunity of the line, showing the extent or impact of value by which such loss was rendered possible, and the prospects of averting a recurrence. The submission of such reports does not deter the local authorities from taking any further action which may be deemed necessary.

DELEGATIONS.

25. Under section 100 of the Act, the following powers of the Governor in Council have been delegated to—

(a) President of taluk boards—

(i) Power under section 120 or 125 to appoint members of union parishads and to accept resignations tendered by them.

(ii) Power under section 125 (1) to accept resignations of members of union parishads.

(iii) Power under section 67 (v) to sanction the levy or variation of the rate of tax in unions.

(iv) The President of the district board—

(i) Power under section 124 (2) to appoint members and chairman of union parishads.

(ii) (1) Power under section 60 (2) of the Act to sanction the levy or variation of the rate of house tax in taluks.

(iii) Power under section 67 (vi) and (vii) to sanction the levy or variation of the rate of fees.

(iv) The district board.

Power under section 85 of exempting classes of houses from house-tax.

CHAPTER IV.

GENERAL : RULES IN REGARD TO REVENUE.

HOUSE-TAX.

26. In the interests of the agricultural population, under section 62 of the Madras Local Boards Act of 1889, the owners of agricultural lands and buildings situated in the and actually used as such shall be exempted from payment of the house-tax leviable under the Act in regard of such structures.

27. The house-tax assessment should be revised at least once in every four years. In the month of March preceding the year from which the general assessment is to take effect, the houses of each village included in the year shall be sent to the chairman of all the houses in the village or villages of which he is chairman, showing name of owner, house number, description of the house (paved, tiled, or thatched) and also the nature of crops and contents of such houses. The receipt

of the lists, the chairman should compare them with the entries in the current demand register, either man check their accuracy and describe and enter in them separately those the actual rental or valuation upon which its classification is determined and its class according to Schedule A of the Act. For this purpose, the chairman may either inspect the houses himself, or engage any two members of the paragonist for such list, but the figures must in each case be approved by the chairman and entered by his totals.

28. From these lists, when finally approved, the tax book or demand register (form No. 118) should be prepared, which provides for the note of four years' demand and collection.

29. In the case of annual revision within the periods for which the general assessment is correct, the houses should similarly furnish reports, but only of cases in which the existing assessment requires modification and of changes in the ownership of the same, particularly assessment should also be required to report monthly cases of houses built, rebuilt or enlarged during the course of the year.

30. At the close of each year, the continuing items of items should be transferred to an annual demand register (form No. 119). The entries in this register should be verified with the lists actually existing and the lists verified to be the register by the chairman.

31. Notices of all additions and amendments, under sections 7 (1) and (2) shall be in the prescribed form (form No. 120).

32. All revisions granted by the local board on appeal (section 28 (1)) or on account of poverty (section 40) or by the chairman under sections 36 (1) and 40 A (2) should be entered under the chairman's initials in the register of revisions and write off (form No. 124) and the chairman should, at the same time, pass the revision order on the bill itself, if the tax has not been collected.

33. Arrears found irrecoverable should be reported by bill collectors with their returns which should be verified by the chairman. A list of all such arrears should be prepared periodically and submitted for revision to the paragonist with the returns and amendments of the chairman for writing off the same. The chairman should see that the returned list has no arrears properly written down and that there are no arrears of recovery before recommending the transfer of the entries.

34. The warrant under section 33A shall be issued in the prescribed form (form No. 125) by the chairman and a register of warrants should also be maintained (form No. 126).

- REVENUE TAXES.

35. A register (form No. 42) should be maintained in the police office for all houses which are within urban limits, showing the number of fronting area of each lot on each side of a road or on each street separately. This register should be corrected from time to time as new houses are erected or old ones are removed. It should be corrected by the urban chairman and confirmed by the paragonist. No house of revenue should be granted for more than three years at a time. A quarterly list of sales confirmed by the paragonist should be sent by the chairman to the Audit office.

36. When houses are forced out, they should be sold by public auction, after sufficient notice setting forth the conditions of sale and terms of lease hereby, has been given by lot of four and otherwise as may be necessary. Highest money deposits should be taken from intending bidders. The names of different bidders and the amounts of bids on each auction should be recorded in a sale list which should be signed by the officer conducting the sale, the amount of the bid accepted being entered in words. The sale list should then be submitted to the paragonist at a meeting for confirmation of the sale. The chairman will, after confirmation, transmit to the Audit office the paragonist and amounts of sales confirmed.

37. The houses should be held strictly to the terms of their agreement and no revisions should be granted. In very exceptional cases, however, a proportionate revision may be granted by the paragonist subject to the following restrictions:—

(1) Revision should be strictly confined to cases in which the contractor or house is prevented from carrying out his engagements by some extraordinary outside cause which could not reasonably have been anticipated.

(2) The revision should be granted only to a reasonable proportion to the loss actually sustained on account of such extraordinary cause.

(3) If the revision contemplated exceeds Rs. 50, in any case, the previous sanction of the local board should be obtained.

38. The miscellaneous demand register should be maintained (form No. 39) only for items of revenue which are payable in fixed instalments.

39. A register of miscellaneous sales (form No. 40) should be maintained for record of details of all sales where the sales proceeds are reduced in any instalment except in the case of revenue houses. The entries in the register should be supported by sale list.

- DEMAND, COLLECTION AND PAYMENT WARRANTS.

40. A quarterly demand, collection and balance statement (form No. 37) should be submitted to the Audit office through the bank house. Collections from all houses relating to the same and the unpaid instalments under contract should be shown in the statement. It should be sent to the local board after being signed with the same monthly account, and should reach the Audit office by the 10th of the month following the quarter to which it applies.

CHAPTER V.

GENERAL RULES IN REGARD TO MEMORANDUMS

BILLS AND ORDERS.

45. All payments will be made on bills passed by the chairman of the parish council under section 148 (2) of the Act.

46. Any person having a claim against a union fund will present his bill for the same, duly dated, stamped and signed and in proper form (where forms have been prescribed), at the office of the union parish council. If the bill is presented by an agent or servant it should be endorsed to the latter by the director.

47. When any charge requires the sanction of any authority higher than that of the officer drawing the bill, a copy of the sanction should be communicated direct to the Audit office and quoted on the bill.

48. All charges incurred in a month whether with or without the sanction of the union parish council should be placed before it as early as possible for being passed, after such sanction as the members may consider necessary. A copy of the requisitions passed should be sent to the Audit office every month.

49. The services of the Treasury Deputy Collector in the Audit branch is necessary for the payment of all claims not presented within six months of their becoming due, and this should be directed before the claim is passed for payment by the local board concerned. The period of six months should be counted from the date on which the claim became due to the date of its presentation at the union office.

RESPONSIBILITY FOR OVERCHARGES.

50. The director of the bill is held responsible for any overcharge. A paying officer is responsible for any loss which may arise from his culpable negligence. The Treasury officer who makes payment without providing is responsible for checking any payable amount. The responsibility for an overcharge will then rest primarily with the director of the bill, and falling directly from him, the overcharge will be recovered from the Treasury officer or the paying officer only in the event of culpable negligence on the part of either of them.

Taluk boards are authorized to sanction write-off of unrecouped advances and allowances to union servants up to a limit of Rs. 200 in each case, subject to a report to Government of a senior revenue officer (a) that the amount in dispute was not really recoverable or (b) that the write-off involves an amount of the order of the Civil Service Regulations. In the case of write-off exceeding this sum the sanction of the District Board will suffice. But the Government reserve the power to waive the restrictions of taluk and district boards when they deem it necessary.

ANNUAL ESTABLISHMENT REVIEW.

51. Early in April in each year, a detailed statement of all appointments existing on the 1st of April will be prepared by the union office in the form to be supplied by the Local Audit office and transmitted to the Treasury Deputy Collector not later than the 15th April. The return will show accurately the establishment as it existed on the 1st April.

CLAIMS OF UNPAID WAGES.

52. Salary and other allowances claimed on behalf of a deceased officer may be paid without the production of the usual legal authority (i) to the extent of Rs. 50 under the orders of the parish council after such enquiry into the merits and facts of the case as may be deemed sufficient; and (ii) above that limit under the orders of the union board subject to the same enquiry and to the sanction of an independent board, if it is considered that undue delay and hardship would be caused by awaiting the production of letters of administration.

PERMANENT ADVANCE.

53. Applications for permanent advance should be submitted to the taluk board concerned, and will be sanctioned by it. The amount should not exceed the average monthly contingent expenditure incurred by the officer concerned.

54. The chairman of a union parish council who has obtained a permanent advance should, on the first office day after 31st March in each year, send to the president of the taluk board concerned, an acknowledgment in the following form. In case of transfer of charge, a similar acknowledgment must be sent by the inheriting officer:—

"I hereby acknowledge that the amount of Rupees (_____)

_____ the permanent advance of this officer is free from and has

to be accounted for by me.

Signature _____

Dated _____ 19____

(Signature)"

Witness.

55. The form and contents of estimates as prescribed in the Local Boards Manual shall generally apply in union wards also, provided that in the case of union wards Nos. 100 and below, the estimates may, at the discretion of the parish council, be in such form as it may determine.

33. (a) All estimates submitted to higher authority by chairman of union paragraphs should, before such submission, be approved by the paragraph.

(b) Estimates for original works to be carried out by any paragraph amounting to Rs. 5,000 or less may be sanctioned by the taluk board.

(c) All estimates not exceeding Rs. 500.00 for the repair of works not provided for by maintenance grants may be sanctioned by the taluk board. Estimates for repairs for which maintenance grants are provided may be sanctioned by the taluk board without limit.

(d) Sanitary works costing Rs. 2,000 or less may be sanctioned by the taluk board concerned.

(e) The sanction of the union paragraph is sufficient in the case of works, whether sanitary or other, the cost of which does not exceed Rs. 500.

34. No work may be commenced until the estimates have been passed, and an allotment made by the proper authority, nor should the amount of the estimates granted be exceeded without proper sanction.

35. Works in progress may be examined by the union paragraph, the local food engineering department or the revenue officers. It will be for the president of the taluk board to decide what works shall be entrusted to the different agencies for execution.

36. All works done at materials supplied, whether by contract or by departmental agency, should be measured by the officer in charge of the work.

Payments for unmeasured works are prohibited. In the case, however, of petty miscellaneous works not executed departmentally, and with regard to which it is not feasible to furnish measurements, the chairman should certify on the bill or each case that the work done is worth the amount paid for it.

37. All works costing Rs. 100 or less executed in union shall be sanctioned by the chairman of the paragraph, while those costing more, whether divisible in execution as to public works, shall be sanctioned by the president of the taluk board or under his specific authorization by a responsible officer other than the union chairman or by a committee of the paragraph.

38. As soon as a work is completed a complete report (Form No. 75 or 76) should be submitted by the chairman to the Audit office confidentially by the president of the taluk board, along with the material bill or the account certificate for the last payment made for the work completed.

CHAPTER VI.—ACCOUNTS.

ACCOUNTS OF REVENUE AND EXPENDITURE.

39. All union revenues whether collected by bill-collectors or by other out-door officers or introduced at the union office by the union treasurer should be paid to the union clerk who shall maintain a record of the money received by him in a ledger (Form No. 144).

40. Collections of revenue made by bill-collectors or other out-door sub-collectors on bills, warrants or tokens will first be entered by them in the collection register (Form No. 145) and then remitted into the union office.

41. When payments are made by the parties themselves they should always present the money with a cheque (Form No. 146) showing full particulars of the amount sought to be paid.

42. The union clerk will after examining the cheques write up the formal receipt (Form No. 87) or license (Form No. 147) as the case may be, and after giving it signed by the chairman, deliver it to the party.

43. The procedure to be adopted in regard to expenditure incurred in the union office is to record all bills passed in a register of bills (Form No. 148).

44. A detailed statement of the receipts and disburse in account of the union shall be compiled each month (Form No. 147).

Deposits.

45. The rules relating to deposits in the Local Funds Manual will generally apply to deposits deposited with union funds also.

46. In the case of uncollected deposits, not in cash, lodged by contractors or vendors whose contracts have expired, or by union employees who have left the service, the chairman should take the initiative of proposing the adjustment of the deposits as liquid to the credit of union funds. In such cases, if the amounts concerned have remained uncollected for three years, the committee for credit should be notified, and the amounts returned to the treasury for credit to union funds as liquid deposits, letters being given to the Audit office confidentially.

47. Deposits entitled to union funds cannot be repaid without the sanction of the president, taluk board. The amount of a liquid deposit refunded will be charged to the account in the appropriate head "Refunds of liquid deposits", under applications for refund, and the payment of the deposit should be recorded in the register of receipts, so as to guard against a second payment.

PART II.

UNION FUNDS.

CHAPTER I.

REVENUE, ADMINISTRATION EXPENSE AND AUDIT.

1. The items of revenue contributing to the union fund and the purposes to which they may be applied are described in sections 140 and 141 of the Act.

BUDGET.

3. A budget estimate of probable receipts during the ensuing financial year and the expenditure proposed to be incurred during such year should be placed before the union parishayat, approved by it and submitted for sanction to the tahsil board in the second week of December each year.

ALLOTMENTS AND VARIATIONS.

4. The parishayat should ordinarily regulate its expenditure according to the allotments entered in the budget as submitted by the tahsil board. But in case of emergency it may, by a resolution at a meeting, transfer allotments from one head to another so long as it falls within the purposes comprised in section 144.

ADMINISTRATIVE REPORT.

5. The chairman should prepare annually a simple account of the operations of the union and submit it to the tahsil board not later than the 6th of June each year.

AUDIT.

6. The union receipts and union accounts will be audited half-yearly by the local audit staff of the Collector's office; the position of the auditor should be primarily not that of a local audit officer whose aim is merely to find fault but that of a helper and adviser of the parishayat and the chairman. Each union should be visited in April or May and again in September or October and on each occasion the accounts and reports of the previous half-year should be examined. During his visit in April or May the auditor should prepare a classified statement of the previous year's transactions for statistical purposes or for incorporation in the district board's administrative report. Similarly if his visit is October or November he should assist the chairman in preparing his forecast of receipts and expenditure for the ensuing year.

CHAPTER II.

RECEIPTS AND EXPENDITURE.

RECEIPTS.

7. The house-tax demand for each house in a union is fixed by the chairman of the parishayat with the help of the karnams of the villages situated within it (sections 77 (3) and 78 (1)). It is the duty of the karnam to prepare a list of all the houses in the village with the names of their occupants or owners and in unions in which the collection of house tax is undertaken by the village officers, the karnam should furnish this information in the form of the house-tax demand register (Form No. 146).

8. The house-tax assessment should be revised at least once in every five years. In the month of February preceding the year from which the general assessment is to take effect, the karnam of each village included in the union should furnish the chairman with Form No. 146 of all the houses in the village or villages of which he is karnam. On receipt of the lists the chairman should compare them with the entries in the current demand register, otherwise check their accuracy and determine and enter in three special such lists the annual rental or valuation upon which the classification is determined, and in case according to schedule A of the Act. For this purpose the chairman may either inspect the houses himself, or depute any two members of the parishayat for each lot, but the figures must in each case be approved by the chairman and entered by him in the lists.

9. The special notice of house-tax amendment or amendment under sections 79 (1) and 81 (2) of the Act shall be in the prescribed form (Form No. 147).

10. When the duty of collection is entrusted to a village officer, he should enter the classification has been made by the chairman into the register (Form No. 148), prepare the bills (Form No. 122) for each half-year and make the collections, entering the amounts so collected in a register (Form No. 149) which he should produce before the chairman, with the money collected and the bill books at each interval as the parishayat may decide; but unless the parishayat decides otherwise he should hand over the money whenever he has collected as much as Rs. 25.

11. Arrears due from non-payers should be reported by the village officer to persons to whom the collection has been entrusted, with full reasons, which should be verified by the chairman. A list of all such amounts should be prepared periodically and placed before the parishayat for sanction. The chairman should see in each case that the defaulter has no attachable property within the union limits and that there are no means of recovery, before recommending that the amount should be written off.

EXPENDITURE.

12. All payments will be made on bills passed by the chairman of the parishayat (section 142-2) of the Act.

13. In the case of works for which the tahsil board has specifically allotted the money while entrusting the execution to the parishayat there should be proper estimates and accounts in the forms prescribed in the Local Boards Manual, the estimates, and the final payments in such case, being sanctioned by the tahsil board. In the case of works paid for from the ordinary funds of the union the estimates and other records may be in such form as may be determined on by the parishayat. The parishayat may sanction works costing Rs. 50 and less. The chairman or a committee of the parishayat appointed for works should sign each week and certify that it has been done satisfactorily and that it is worth the amount paid for it and payment may be made on a simple bill passed by the chairman. The certificate of the chairman or the committee, or the sum may be, should be produced at the next meeting of the parishayat when the payment will be brought on the accounts.

CHAPTER III.

MISCELLANEOUS.

PRESERVATION OF RECORDS.

10. The chairman should keep a simple day book (Form No. 151) and enter in it all receipts and expenditures from day to day, making a balance each day on which there is any transaction. At every meeting of the panchayat the day book with the bill books and other records of receipts and the register is subject of all payments made since the last meeting, the treasury pass book (Form No. 152) or similar record showing the balance in the credit of the estate with its banker and the cash in the hands of the chairman, should be brought for the inspection of the panchayats who should examine the books and records and verify the balances. An abstract of the receipts and payments passed by the panchayat should be entered in the minutes of the meeting in the manner shown in the sample entry below; and in addition the resolutions of the panchayat on other subjects, all resolutions for the maintenance of establishment, for the creation of works, for the transfer of funds from the estate for which they have been allotted in the budget, for items of expenditure other than the pay of sanctioned establishments and for the creation or setting off of loans or other sums due to the estate should be specially brought on to the minutes of the meeting. All the proceedings of a meeting once passed should be in the treasurer and the minutes should be signed by all the members present. In the case of any resolution not agreed unanimously, the names of the members who vote for and against it should be recorded.

Entry passed.

			Rs. A. P.	Volume
Bamswami Baidi
Dr. J. K.
Revenue's pay

Receipts.

			Rs. A. P.
House-tax collections
Sale of street sweepings
Cash balance in hand on
Balance in the credit of the estate with the banker on

(To be signed by all the panchayat members present.)

Notes.

11. The accounts, registers and returns referred to in this manual shall be maintained and submitted in the forms as given in the Book of Local Fund forms separately issued. They are printed at certain areas in Madras and supplied under arrangements made by the Government-General. The forms required should be submitted to the president of the taluk board concerned who will arrange for its supply. The returns should ordinarily be limited to the annual requirements of a year.

A stock account of all forms including returns, etc., should be maintained (Form No. 153) to show the number of forms of each kind received from the taluk board, the number issued for use from time to time and the balance in hand.

REMARKS.

12. Whenever any defalcation or loss of cash, money, etc., is discovered, the fact should be immediately reported to the president of the taluk board and when the matter has been fully inquired into, a further and complete report should be submitted to him of the nature and extent of the loss, showing the error or neglect of rules by which such loss was rendered possible and the prospects of effecting a recovery. The president of the taluk board should submit a report to the Treasury Deputy Collector who will report serious cases, in which the advice of the Government-General is necessary, to that office. The submission of such reports does not deter the panchayat or its chairman from taking any further action which may be deemed necessary.

DELEGATIONS.

13. Under section 146 of the Act, the following powers of the Governor in Council have been delegated to—

(1) President of taluk boards—

(a) Power under section 131 or 132 to appoint members of union panchayats and to accept resignations tendered by them;

(b) Power under section 132 to appoint chairman of union panchayats;

(c) Power under section 135 (1) to accept resignations of chairmen of union panchayats;

(2) The President of the District Board;

Power under section 138 (1) to remove members and chairmen of union panchayats.

No. 81.—Under sub-section (2) of clause (a) of subsection (1) of section 139 of the Madras District Municipalities Act, 1924, the Governor in Council directs that, with effect from the date of publication of this notification in the Government Gazette, the District Municipalities shall be divided into six wards with one elective seat assigned to each ward as shown in the following schedule:—

Schedule.

Name of ward and description.

Number of elective seats.

I. MANGAPET WARD.—With—Municipal boundary from the eastern end of the dam west of TULZEMANTEL well shed to the north-eastern corner of the municipality.

Route of wall and boundaries.

Boundary
of village
area.

- East*.—From the above point the line follows the municipal boundary to the north-eastern corner of S. No. 511 of Valvika Sivilipattar village, and runs thence south-west so as to include the houses on both sides of the Tarkai-Madara road and ends at the meeting point of Sutar road and Madara road.
- South*.—Thence the line runs along the centre of Sutar road and ends at the Pottakadu Odai.
- West*.—Thence the line runs along the eastern bank of Periyakulam, Arachipatti and Kankkudi Odai to the Dem at the head of the above Odai.
- II. SATTIAN WARD.—North**.—The line starts from the wall on the eastern end of old Madara road and runs along the eastern boundary of Ward I to the north-eastern corner of S. No. 511 of Valvika Sivilipattar village.
- East*.—From the last-named point the line follows the municipal boundary to the toll-gate on the Sutar road.
- South*.—Thence the line runs along the centre of the Sutar road and turns westwards so as to include the houses on both sides of the Sivilipatti road so far as the Kankkudi Thera Odai, thence it turns southwards and then westwards along the Odai as far as the Theidiyandam-mechal wall.
- West*.—From the above point the line runs southwards along the Odai as far as Sutar road and thence runs along the Sutar road as far as the point where it meets the Tarkai-Madara road and then runs along Tarkai-Madara road to the starting point.
- III. KANAKKUDAI WARD.—North**.—The line starts from the western end of the South Car street, runs along the centre of the South and East Car streets and continues in a straight line to the Theidiyandam Sarpas Odai. Here, it turns outward and follows the southern boundary of Ward II to its eastern extremity.
- East*.—From the above point the line follows the municipal boundary to its north-eastern extremity.
- South*.—Thence it runs along the municipal boundary up to where it meets the Tarkai-Madara road.
- West*.—Thence along the centre of the Tarkai-Madara road to the western end of South Car street.
- IV. MADARAPATTAR WARD.—North**.—The line starts from the meeting point of Singamalai-pattar Odai and Singamalai-pattar street, includes the houses in Singamalai-pattar street and then runs along the centre of Mandavayampatti Tarkai street and Mandavayampatti road and ends at the Pottakadu Odai.
- East and South*.—The line runs along the western boundaries of Wards I and II to the Theidiyandam-mechal wall, turns westwards and runs along the northern bank of Periyakulam Sarpas Odai as far as the bridge in front of Madamkudi. Thence it runs along the centre of Chelakkudi Kalamankal street, West Car street and Idankulam-vinayagaram street to the north-west corner of Ward III. Thence it follows the municipal boundary to the Madavayampatti toll-gate.
- West*.—The line runs along the municipal boundary to the eastern side of the Periyakulam and from this point passes in a straight line to the north-west corner of the Theidiyandam and thence in a straight line to the starting point.
- V. MANDAVAYAMPATTAR WARD.—North**.—The line runs along the municipal boundary from the north-west corner of S. No. 7 at Singamalai-pattar village to the Dem at the head of Kankkudi Odai.
- East*.—Thence it follows the western boundary of Ward I and the northern and western boundaries of Ward IV to the Periyakulam Sarpas Odai.
- South*.—Thence along the northern and western boundaries of Periyakulam tank, as far as the north-east corner of S. No. 7 of Mandavayampatti village and thence along the municipal boundary to the south-western part of S. No. 42 of the same village.
- West*.—Thence along the municipal boundary to the starting point.
- VI. MANDAVAYAMPATTAR WARD.—North**.—The line starts from the Kankkudi bridge, runs along the eastern boundary of Ward IV as far as the wall at the northern end of the western boundary of Ward II and follows the northern boundary of Ward II, till it meets the northern boundary of Ward III.
- East*.—Thence along the northern boundary of Ward III to the meeting point of East Car street and South Car street.
- South*.—Thence along the northern boundary of Ward III to the meeting point of South Car street and West Car street.
- West*.—Thence northwards along the eastern boundary of Ward IV to the starting point.

Total .. 6

No. 26—Under sub-class (ii) of clause (v) of sub-section (1) of Section 250 of the Madras District Municipalities Act, 1891, and in accordance of the directions under the Distribution of elective seats published on pages 220-221 of Part I-A of the Port St. George Gazette, dated the 4th September 1917, the Governor in Council hereby directs that, from the 15th February 1920, the Mayavaram municipality shall be divided into six wards with the thirteen elective seats on the Council distributed among them as shown in the following schedule:—

SCHEDULE.

Name of ward and description of boundaries.

Number of
elective
seats on the
Council
for each
ward.

WARD I, MAYAVARAM-PANANAPURAM. Ward—Northern boundary.—A line commencing from the north-west corner of T.S. No. 179 of survey ward No. 4 (Dhanaparam road), running towards the east along the southern bank of the Chaverry river up to the north-east corner of T.S. No. 179 of survey ward No. 2 then turning northwards across the Chaverry road passing along the eastern boundary of T.S. Nos. 24, 27, 32, 46 and 44 of survey ward No. 7 up to the north-west corner of T.S. No. 41, then running outwards along the eastern boundary of the municipality till it reaches the north-east corner of R.S. No. 77 of Manappanadu village.

Eastern boundary.—A line drawn from the above point southwards along the eastern boundary of the municipality till it reaches the south-east corner of R.S. No. 49 of Mayavaram village.

Southern boundary.—A line drawn from the above point westwards along the eastern boundary of the municipality up to the south-west corner of S. No. 8 of survey ward No. 1 and then westwards along the southern boundary of the municipality up to the south-west corner of T.S. No. 293 of survey ward No. 1 (near Alkhanas tank).

Western boundary.—A line drawn from the above point southwards along the western boundary of T.S. Nos. 290, 273 and 617, then westwards along the Puligay temple in T.S. No. 619/3 and the line T.S. No. 418, then northwards along the western boundary of T.S. Nos. 731, 724, 735, 745, 738, 742, 740 and 741 of Sri Mayavarammangalam street, then crossing the line T.S. No. 743, and then again towards north along the western boundary of T.S. Nos. 747, 746, 737, 758, 701, 702, 703, 705, 706, 704, 707, 771, 772 and 773, then outwards along the northern boundary of T.S. Nos. 773, 775 and 780 (1) of survey ward No. 1, then northwards and outwards along the western and northern boundaries respectively of T.S. No. 654 up to the south-east corner of the Secunderabad line T.S. No. 688 of survey ward No. 2, then outwards along the southern boundary of T.S. No. 649 up to south-east corner of T.S. No. 504 (Machana street) and along the southern boundary of T.S. Nos. 506 and 187, then northwards along the western boundary of Dhanaparam T.S. Nos. 184, 185, then outwards along the northern boundary of T.S. No. 181 up to the north-west corner of T.S. No. 181 (Palan Chaverry channel), then northwards across the Palan Chaverry channel T.S. No. 181 and along the eastern boundary of the Secunderabad line T.S. Nos. 673, 671 and 670 up to the north-west corner of T.S. No. 678 and finally along the north-west corner of T.S. No. 179 of survey ward No. 2 (Dhanaparam road).

WARD II, MANAPPANADU. Ward—Northern boundary.—A line commencing from the north-west corner of T.S. No. 183 of survey ward No. 3 running towards east along the northern boundary of T.S. Nos. 280 and 177 up to the Chaverry bridge and then along the southern bank of the Chaverry river up to the north-west corner of T.S. No. 179 of survey ward No. 2 (Dhanaparam road).

Eastern boundary.—A line drawn from the above point southwards along the western boundary of Ward I.

Southern boundary.—A line commencing from the south-west corner of T.S. No. 290 of survey ward No. 1 running westwards along the southern boundary of the municipality up to the south-west corner of T.S. No. 420 of survey ward No. 4 (Annamalai line of Tirupathi road).

Western boundary.—A line drawn from the above point northwards along the western boundary of T.S. Nos. 461, 445, 395, 312 and 273 of survey ward No. 4, then westwards along the western boundary of T.S. No. 276, then northwards along the western boundary of T.S. Nos. 278, 274, 265 and 267 up to the north-west corner of T.S. No. 267, then outwards along the northern boundary of T.S. No. 267, then northwards to the north-west corner of T.S. No. 276, and then northwards along the western boundary of T.S. Nos. 276, 278, 274, 265 and 267 of survey ward No. 3 and along the north-eastern boundary of T.S. Nos. 184, 183 and 179 and then along the north-west corner of T.S. No. 189 of survey ward No. 1.

WARD III, CENTRAL, PULANAPANAPURAM. Ward—Northern boundary.—A line drawn from the south-west corner of T.S. No. 229 of survey ward No. 3 at

Names of ward and description of boundaries.

Number of
acres &
square feet
for each
ward.

the northern side of the Cannery adjoining the Pillar temple in the north-west corner of the Putangra road and Tirumangala street along the southern bank of the Cannery river up to the north-west corner of T.S. No. 124 of survey ward No. 3.

Eastern boundary.—The western boundary of Ward II.

Southern boundary.—A line commencing from the south-west corner of T.S. No. 462 of survey ward No. 4 (northern limit of Tirumala road) towards west along the southern boundary of the municipality up to the south-west corner of T.S. No. 477 of survey ward No. 4 of the municipality.

Western boundary.—A line drawn from the above point northwards along the western boundary of block No. 11 of survey ward No. 4, then westwards along the southern boundary of block No. 12 up to the south-west corner of T.S. No. 485, then southwards along the eastern bank of Aranyakulam up to the north-west corner of Aranyakulam T.S. No. 492, then westward along the northern bank of Aranyakulam up to the south-west corner of T.S. No. 795, then southwards along the boundaries and backyards of T.S. Nos. 795, 797, 799, 798, 796, 797, 798, 799 and 800, then towards east along the southern boundary of T.S. No. 806 up to the north-east corner of T.S. No. 795, then northwards along the eastern boundary of T.S. No. 124 up to the north-west corner of T.S. No. 115, and then northwards crossing road No. 1 (T.S. No. 124 of survey ward No. 3) along the western boundary of the backyards of Kernal Banna street crossing road, T.S. Nos. 1316, 1339, 1338, 1335, 1332, 1330, 1327, 1325, 1321, 1319, 1314, 1313, 1312, 1310, 1309, 1308 and 1307 of survey ward No. 3 up to north-east corner of T.S. No. 1309, and then again northwards along the western boundaries of Kernal Tirumangala street covering the houses on the western side up to the starting point, north-west corner of T.S. No. 909 of survey ward No. 3.

Ward IV, Tirumangala Ward—Northern boundary.—A line drawn from the north-west corner of T.S. No. 1703 of survey ward No. 4 in Road II (Kumbhakshara road) eastwards along the northern limit of the said road covering the houses on the northern side of Road II up to the south-west corner of T.S. No. 1378 of survey ward No. 3 on the Kernal Banna street.

Eastern boundary.—A line drawn from the above point towards south along the western boundary of Ward III up to the south-west corner of block No. 11 of survey ward No. 4, viz., T.S. No. 477 south-west corner.

Southern boundary.—A line drawn from the above point westward along the southern municipal boundary up to the south-west corner of T.S. No. 1332 of survey ward No. 4 (south-west corner of municipal boundary).

Western boundary.—A line drawn from the above point along the western boundary of the municipality up to north-west corner of T.S. No. 1703 of survey ward No. 4 (Kumbhakshara road).

Ward V, Banna Ward—Northern boundary.—A line drawn from the north-west corner of the Cannery Railway bridge in T.S. No. 521 of survey ward No. 4, eastwards along the southern bank of the Cannery river up to the north-west corner of T.S. No. 505 of survey ward No. 3.

Eastern boundary.—A line drawn from the above point southwards along the backyards of Tirumangala street western row up to the south-west corner of T.S. No. 1278 of survey ward No. 3 (Kernal Banna street).

Southern boundary.—A line commencing from the above point and running westwards along the northern boundary of Ward IV up to the north-west corner of T.S. No. 1703 of survey ward No. 4 (Kumbhakshara road).

Western boundary.—A line drawn from the above point northwards along the western boundary of the municipality up to the starting point, south-west corner of T.S. No. 521 of survey ward No. 4 (Cannery Railway bridge).

Ward VI, Tirumangala Ward—Northern boundary.—The northern boundary of the municipality commencing from the north-west corner of T.S. No. 1309 of survey ward No. 3.

Eastern boundary.—The eastern boundary of the municipality from its north-east corner, northwards up to the north-east corner of T.S. No. 41 of survey ward No. 5, then southwards along the eastern boundary of T.S. Nos. 41, 40, 39, 37 and 35 and then southwards the Cannery up to the north-west corner of T.S. No. 176 of survey ward No. 2.

Southern boundary.—The northern boundaries of Wards I, II, III and V ending in south-west corner of T.S. No. 521 of survey ward No. 4 (Cannery Railway bridge).

West boundary.—A line drawn from the above point towards north along the western boundary of the municipality up to the north-west corner of the municipality, viz., south-west corner of T.S. No. 1206 of survey ward No. 7.

Total .. 13

ACQUISITION OF LANDS.

Fig. 25.—*Order section 4 of the Land Acquisition Act, 1881*, the Governor is *deemed* to have declared that the land mentioned below and amounting to 2000 acres of area, is to be taken as *public* use or land, is needed for a public purpose, to wit, for the extension of the Road which at Thonamork, Comptonsville, and, under sections 4 and 7, the Narayan Divisional Officer, Comptonsville, is authorized to perform the functions of a Collector under the Act and directed to take steps for the acquisition of the said land. A plan of the land is kept in the office of the Narayan Divisional Officer, Comptonsville, and may be examined at any time during office hours.

Chulchitare district, Chulchitare taluk, Thuduvettalur village

[illegible]

75, 68.—Under section 1 of the Land Acquisition Act, 1864, the Governor in Council hereby declares that the land situated below and comprising 671 acres held, by the grant of a leasehold or lease, is needed for a public purpose, to wit, for the diversion of the drainings on the northern side of the Thangalgar dam situated in the Periyar valley, municipality, and, under sections 3 and 7, the *Provisions of Acquisition* is applied to perform the functions of a *Collector under the Act* and directed to take notice for the acquisition of the said land. A plan of the land is kept in the office of the *Collector of Periyar* and may be inspected at any time during office hours.

Madura District, Pongpanclan sub-district, Tenggar village

[illegible]

30. It—Under section 6 of the Land Acquisition Act, 1897, the Governor in Council hereby declares that the land mentioned here and measuring 144 acres, be the same a little more or less, is needed for a public purpose, to wit, for a burial and burning ground; and under sections 1 and 2, the Revenue Division Office, Narsapur, is appointed to perform the duties of a Collector under the Act and directed to take care for the execution of the said land. A plan of the land is kept in the office of the Revenue Division Office, Narsapur, and may be inspected at any time during office hours.

Kistna district, Narasapur taluk, Marampur village.

[illegible]

26. 19.—Under section 4 of the Land Acquisition Act, 1894, the Government in Council hereby declare that the land specified below and measuring 611 of aro, more or less, is by way of a little more or less, is needed for a public purpose, to wit, for the Channar road, in Kotah and; and, under sections 4 and 7, the Tahsildar of Periyankulam is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Tahsildar at Periyankulam and may be inspected at any time during office hours.

Madura District, Perakeland taluk, Sanguretpati village.

[illegible]

AN. 63—Under section 4 of the Land Acquisition Act, 1894, the Government in Council hereby declares that the land mentioned below and constituting 8 aana, in the name a little more or less, is needed for a public purpose, to wit, for constructing Road Bridge along with play ground in Gobalathirumalai road, under sections 2 and 7, the Deputy Collector, Gobalathirumalai division.

20. BY: "Only section 6 of the Land Acquisition Act, 1894, the Government in Council hereby declares that the land mentioned below and measuring 77,380 sq. feet, has been a little more or less, acquired for a public purpose, in view of the acquisition of the waterbeds of the river bed in the Yellow municipality, and, under sections 2 and 7 of the Act, the Revenue Department Office, Valparaíso, is empowered to prohibit the functions of a Collector under the Act and accepted to take order for the suppression of the said land. A plan of the land is kept in the office of the Revenue Department, CHILE, Valparaíso, and may be inspected at any time during office hours.

North Anson District, Yellow Lake, South Yellow village.

Wool, No. IV—Black No. 1.

[illegible]

North Yellow village.

⁷ Ward, *supra* note 6, at 1140 (No. 61).[illegible]

North Anna District, Yellow Lake, North Yellow village—rare.

[illegible]

26. He—Under section 8 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land described below and containing 210 acres, to be more or little more as hereinafter appears, is needed for a public purpose, to wit, for the extension of Panchsathi market in the Indian district, and, under sections 5 and 1, the Revenue Divisional Officer, Baluchistan, is authorized to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land. A plan of the land is kept in the office of the Revenue Divisional Officer, Baluchistan, and may be inspected at any such office of his office.

Selam Eskiöt, Atınar taşak, Valıyemadewi villare.

[illegible]

Under rule 38 of the rules for the conduct of elections in district municipalities, M.B.Ry. Datt Chandra Rajadigam Gure has been declared to have been duly elected as a councillor of the Villanapalem Municipality.

Villanapalem Collector's Office,
22nd January 1926.

N. W. G. J. KAVIER,
Collector.

Under section 13 of the Madras Local Boards Act V of 1914, M.B.Ry. Tattakota Pella Sully Gure of Rameswaram has been duly elected as a member of Chidambaram District Board by the Jannakulam Taluk Board.

In exercise of the power delegated to him in S.O. No. 259 L, dated 12th May 1924, by His Excellency the Governor in Council, under section 149 of the Madras Local Boards Act V of 1914, the President, District Board, Chidambaram, hereby appoints the aforementioned gentleman to be a member of the Taluk Board acted against them:—

M.B.Ry. Kumbakonam Sivaswami Rao Gure, a s., Tahsildar at Rayachoti—Rayachoti.

19th January 1926.

Mr. E. Gayed Jaffer Sahib Sahasdar Jannakulamda—Jannakulamda.

Chidambaram District Board's Office,
19th January 1926.

T. M. NARASIMHA ACHARIYAN,
President.

The President, District Board, South Arcot, in exercise of the power delegated to him by the Governor in Council under section 149 of the Madras Local Boards Act, 1914, hereby re-appoints M.B.Ry. T. K. Krishnaswami Ayyangar Arungal, to be a member of the Villanapalem Taluk Board.

South Arcot District Board's Office,
21st January 1926.

A. SUBBIAHAYUDU,
President.

Under section 11 of the Madras Local Boards Act, M.B.Ry. Arumugam Appayya Arungal Koodiyar Sathiyar Koodiyar Arungal has been duly elected as a member of the Thanjavur District Board by the Taluk Board, Thanjavur.

Thanjavur District Board's Office,
23rd January 1926.

J. K. HUGHES,
President.

In exercise of the power delegated to him by the Governor in Council under section 149 of the Madras Local Boards Act V of 1914, the President, District Board, Tanjore, hereby re-appoints M.B.Ry. Marthi Ramaswami Ayyar Sankaranarayana Ayyar Arungal, Srangar, Chidambaram, to be a member of the Villanapalem Taluk Board.

Chidambaram District Board's Office,
24th January 1926.

A. E. COX,
President.

NOTIFICATION.

1. For "Srinivas Krishnaswami Tripodi Mahasaya" in paragraph 3 of the notification published at page 161 of the Supplement to Port St. George Gazette, Part I-a, dated 22nd December 1924, read "Srinivas Kannaiah Krishnaswami Tripodi Mahasaya".

Quangan Collector's Office,
16th January 1926.

O. E. CUTLER,
Collector.



THE FORT ST. GEORGE GAZETTE

Published by Authority.

No. 43

MADRAS, TUESDAY EVENING, JANUARY 27, 1922. (Part II, Section 1)

Part I-3.—Educational.

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Examinations.
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 Government Technical Examination, Particular 1921.—Candidates passed.
 Government Technical Examination, Particular 1921.—Candidates passed.
 Examination for Teachers' Certificate in Tamil and English, 1921.—Candidates passed.

HOME DEPARTMENT. (Education.)

LEAVE.

For St. George, January 27, 1922.

No. 11.—Under articles 317 and 318 (b) of the Civil Service Regulations, Mr. M. G. Kesteven, Acting Professor of Chemistry, Presidency College, Madras, is to be absent for six months in connection of the coming summer vacation of the college.

No. 12.—Under articles 318, 322 and 323 (a) of the Civil Service Regulations, Mr. Arthur Dutton, Principal, Law College, Madras, is to be absent for six months in connection of the summer vacation of the college.

R. RAMACHANDRA RAO,
 Secretary to Government.

MISCELLANEOUS NOTIFICATIONS.

LEAVE AND APPOINTMENT.

The Director is pleased to grant leave for one month and eight days with effect from the date of the expiry of leave of Mr. M. R. E. Ch. Srinivasan Rao, Sub-Inspector of Schools, Madras, and Acting Assistant Inspector of Schools, Madras, to be absent for six months in connection of the coming summer vacation of the college.

Madras, 24th January 1922.

POSTINGS.

The following postings are ordered by the Director of Public Instruction:—
 (1) M. R. E. Ch. Srinivasan Rao, Madras, Government Training School, Bangalore, and acting Headmaster, Model High School, attached to the Government Training School, Bangalore, in the sixth grade of the Government Educational Service to act as Assistant Inspector of Schools, Chingleput District, in the same grade as Mr. A. T. J. Yee on other duty as well further orders. To join forthwith on relief.

reporting her arrival in England. She will be provided with a first class steam passage to England and also with a first class passage if she completes the full period of residence or is compelled by sickness to return within that period.

4. Applications from candidates in the Madras Presidency who desire to be nominated for the above scholarship (or scholarships) must reach the office of the Director of Public Instruction, Civil College, Mangalore, Madras, not later than the 1st March 1923.

5. Applicants should be under the age of 21 years, be natives of the Madras Presidency, and should be accompanied by a birth certificate, a certificate of health from a Civil Surgeon, and by testimonials of character and ability. (All original testimonials are not sent in, certified copies should be submitted.)

6. The application should be accompanied by a full statement of the candidate's parentage and family circumstances.

7. Further particulars may be obtained by reference to notification No. 19, dated 21st June 1916, relating to the award of State scholarships, published in the Port St. George Gazette, Part I-B, dated 21st June 1916.

Application for the State scholarship for Indian women to be awarded in 1923.

1. Name of applicant (in full).
2. Date and place of birth of applicant (in full).
3. Caste.
4. Name of father or guardian.
5. Name of residence of father or guardian.
6. Occupation of father or guardian.
7. Monthly income of father or guardian.
8. Whether the applicant is accompanied by—
(a) a birth certificate,
(b) a health certificate,
(c) a list of testimonials of character and capacity submitted.
9. The year in which the candidate passed the recent Entrance, which should be stated, if the B.A. Degree examination.
10. Particulars of any distinctions of honor (scholarships, prizes, etc.).
11. School, University where candidate passed B.A. exam.
12. Name of study pursued to be followed.
13. Whether the applicant has friends or relatives in the United Kingdom willing to receive her during vacation, if not, their names and addresses.

Total attested—

Signature—

Date—
Madras, 16th January 1923.

ERRATUM.

In the notification for the Sub-Assistant Inspector's test for 1912 published in Part I-B of the Port St. George Gazette, dated 29th December 1912, for the words "Inspector of Schools, Fourth Circle" appearing in paragraph 6, line 2, read "Inspector of Schools, Sixth Circle."

Madras, 21st January 1923.

SUB-ASSISTANTS' AND SUPERVISOR'S TESTS.

The Director of Public Instruction hereby certifies that the Sub-Assistants' and Supervisors' Tests will be held on the 11th April 1923 and the following days at the undermentioned centres—

Centres.		Superintendents.	
1. Assistant	.. ..	Assistant Inspector of Schools, Bangalore.	
2. Madras	.. ..	Inspector, Intermediate Secondary School, Madras.	
3. Madras	.. ..	Assistant Inspector of Schools, Bellary.	
4. Bellary	.. ..	Do.	Do.
5. Channarayana	.. ..	Do.	Do.
6. Channarayana	.. ..	Do.	Do.
7. Channarayana	.. ..	Do.	Do.
8. Channarayana	.. ..	Do.	Do.
9. Channarayana	.. ..	Do.	Do.
10. Madras	.. ..	Do.	Do.
11. Madras	.. ..	Do.	Do.
12. Madras	.. ..	Do.	Do.
13. Madras	.. ..	Do.	Do.
14. Bangalore	.. ..	Inspector of Schools, Second Circle.	
15. Bangalore	.. ..	Assistant Inspector of Schools, Bangalore.	
16. Bangalore	.. ..	Inspector of Schools, Eighth Circle.	
17. Bangalore	.. ..	Inspector of Schools, Eighth Circle.	
18. Bangalore	.. ..	Assistant Inspector of Schools, Bangalore.	
19. Bangalore	.. ..	Inspector of Schools, Bangalore.	
20. Bangalore	.. ..	Inspector of Schools, Bangalore.	

2. The tests will be held at the Government Training Schools for Madras in all the centres except Madras, Channarayana and Bangalore where they will be conducted in the building noted against each—

Madras—Madras College, Mount Road.
Channarayana—Madras High School, Channarayana.
Bangalore—Madras College, Bangalore.
Bangalore—Central High School, Bangalore.

H. LITTLEDALES,
Director of Public Instruction.

Madras, 22nd January 1923.

CANCELLATION OF LEAVE.

The privilege here mentioned in M.H. No. 3, Barrabhadra, Headmaster, Government Technical School, Chennai, in the office R.G. No. 124 T.R. dated 29th December 1918, is hereby cancelled.

H. A. HART,

Inspector of Schools, Port. Comm.

Tangasseri, 18th January 1919.

GOVERNMENT EXAMINATIONS.

GOVERNMENT TECHNICAL EXAMINATIONS—APRIL 1919.

Notice is hereby given that the Examinations in accordance with the first Government Technical Examination in the following subjects, according to the grade or grades awarded applicants in each, will be held on the 21st April 1919 and subsequent days, the Oral and Practical tests being conducted either before or after this date in accordance with a notice that will be published in due season in Part I-B of the Port St. George Gazette.

[For information as to the conditions of admission, candidates are referred to the notification regarding the Government Technical Examinations and to the Government's "Notice regarding permission to appear" published in the issue of the Port St. George Gazette, dated 29th and 31st December 1918 and 9th January 1919.]

Civil Engineering.

Building Materials and Construction.	Elementary ..	Intermediate ..	Advanced ..
Building Drawing and Estimating.	Do ..	Do ..	Do ..
Hydraulics and Irrigation Works ..	Do ..	Do ..	Do ..
Earthwork and Road-making ..	Do ..	Do ..	Do ..
Bridge work ..	Do ..	Do ..	Advanced ..
Surveying and Levelling ..	Do ..	Do ..	Do ..
Applied Mechanics ..	Do ..	Do ..	Do ..
Mechanics ..	Do ..	Do ..	Advanced ..
Practical Plans and Solid Geometry.	Do ..	Do ..	Do ..
Carpentry ..	Do ..	Do ..	Do ..

Mechanical Engineering.

Machine Construction ..	Elementary ..	Intermediate ..	Advanced ..
Machine Drawing ..	Do ..	Do ..	Do ..
Steam and the Steam-engine ..	Do ..	Do ..	Do ..
Fit and work ..	Do ..	Do ..	Do ..

Electrical Engineering.

Practical Telephony ..	Elementary ..	Intermediate ..	Advanced ..
Electric Lighting and Transmission of Power.	Do ..	Do ..	Do ..
Radio-Metallurgy ..	Do ..	Do ..	Do ..

Physical Science.

Heat ..	Elementary ..	Intermediate ..	Advanced ..
Light ..	Do ..	Do ..	Do ..
Electricity and Magnetism ..	Elementary ..	Do ..	Advanced ..
Inorganic Chemistry ..	Do ..	Do ..	Do ..
Organic Chemistry ..	Do ..	Do ..	Do ..
Mineralogy ..	Do ..	Do ..	Do ..
Physiology ..	Elementary ..	Intermediate ..	Do ..
Photography ..	Do ..	Do ..	Do ..

Geology.

Geology ..	Elementary ..	Intermediate ..	Advanced ..
Mineralogy ..	Do ..	Do ..	Do ..

Biology.

General Biology ..	Elementary ..	Intermediate ..	Advanced ..
Animal Physiology ..	Do ..	Do ..	Do ..
Botany ..	Do ..	Intermediate ..	Do ..

Sanitary Science.

Hygiene ..	Elementary ..	Intermediate ..	Advanced ..
General Biology (special) ..	Do ..	Intermediate ..	Do ..

Pharmacy.

Botany (special) ..	Elementary ..	Intermediate ..	Advanced ..
Inorganic Chemistry (special) ..	Do ..	Do ..	Do ..
Mineralogy ..	Do ..	Do ..	Do ..
Practical Pharmacy ..	Do ..	Do ..	Do ..
Special Laboratory Course ..	Do ..	Do ..	Do ..
Practical Dispensing (for Dispensaries).	Do ..	Do ..	Do ..

Agriculture.

Agro-geology ..	Elementary ..	Intermediate ..	Advanced ..
Botany ..	Do ..	Do ..	Do ..
Economic Entomology ..	Do ..	Do ..	Do ..
Science ..	Do ..	Do ..	Do ..

Forestry Science.

Forestry Science ..	Elementary ..	Intermediate ..	Advanced ..
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* Candidates seeking up a Faculty Special should give in each application whether they bring up this subject as one of the subjects required for the Diploma in Chemistry and Druggists.

8. All papers coming up from the same institution must reach the same centre, and the applications of all of them should be forwarded together (along with a covering letter stating the number of applicants) by the head of that institution, as applications of any private candidates being enclosed with these applications.

9. Each candidate must, whenever the syllabus requires it, submit, before the 31st January, the necessary drawings, plans, surveys, field books, estimates, or other "specified works." Each of the necessary drawings, plans, surveys, field books, estimates, or other "specified works" should be of durable material, and submitted with the name of the candidate, the subject and grade of drawing, etc., written on the top left-hand corner of the sheet on which it appears, and must be entitled to be for examination by the head of the institution or officer to whom it belongs, by an officer of the Public Works Department not below the rank of Supervisor, by a District Board Engineer, by a Engineer of the Corporation of Madras, or by an Engineer of any Railway Company.

Candidates are especially warned that no specified works will be valued by the examiners unless the certificate of authority in each case quite satisfactorily and explicitly states the period of reference in the execution of each work and unless the examination is satisfied as to the identity and authenticity of the person submitting the certificate. Further, if any suspicious attitude is any specified work submitted by pupils from Technical Schools, the Commissioner will be compelled to refer the same to the Director of Public Instruction, the withdrawal of the departmental privileges granted to the schools. Private candidates, whose specified works are in any way suspected by the examiners will be liable to have their examination postponed and also to be detained from appearing for any of the examinations under the control of the Commissioner for such term of years as the Commissioner may think fit.

It must be particularly noted that the drawings, etc., of each candidate should be submitted in a separate roll for each subject, and for each grade (i.e., the drawings, etc., for a number of subjects should be sent in one and the same roll), and that the drawings, etc., of a number of candidates should not be sent in one and the same roll. Also, on the outside of each roll for each subject, each candidate should enter the following particulars as below—

- (1) Name of candidate.
- (2) Place of examination.
- (3) Subject.

- (4) Grade, and
- (5) Total number of drawings in each roll.

As the application has to be kept in the office and as the drawings, etc., have to be forwarded to the examiners, the application itself should be sent in a separate cover and not mixed up with the drawings, etc.

A candidate who failed, or having applied, did not appear, at a previous examination, must submit fresh drawings, etc. The drawings, etc., submitted will be on account of a warning.

10. Candidates must send in their applications more often in English or printed form in that they reach the Commissioner's office in or before the 31st January, after which date no applications will be received. Only one form of application should be used by each candidate, although he may bring up several subjects and come up for different grades.

11. Candidates in the national should obtain the required application forms from the Treasury of the district in which they reside or at the district in which they belong. Candidates in Madras, Hyderabad, Travancore and Cochin States should obtain the same from the District the District Treasury. Candidates who are residents of Madras should apply for application forms at the office of the Commissioner for Government Examinations, Cathedral Post Office (Madras), and not to the Collector of Madras.

N.B.—No notice will be taken of any application from candidates in the national regarding fee to be supplied with application forms from this office.

12. The following is the scale of fees to be paid by candidates for admission to the examinations—

	Engineering.	Intermediate.	Advanced.
Rs.	Rs.	Rs.	Rs.
	5	6	10

For each subject.

N.B.—No candidate will be permitted to come up for examinations in more than one grade at the same subject at the same time.

13. The prescribed fee must be paid in every case into a Government Treasury, or, if at Madras, into the Bank of Madras, and the receipt given by the Treasury Office or the Bank of Madras attached to the application, which must in every case reach the Commissioner's office on or before the 31st January. On receipt of the fee the application will be forwarded to the Commissioner's office whether sent in and or by the applicant. No application will be registered unless it reaches the Commissioner's office by the date provided.

NOTE.—At Madras, in the case of all pupils, the fee should be collected by the headmaster and sent in a separate box to the Bank of Madras together with one box of the papers, etc., at which will be received by the Bank and the other sent and returned to the headmaster. This letter should be forwarded to the office along with the application of the candidate. The necessary form for this purpose will be supplied by the office to headmasters or applicants.

14. Each application should be sent direct to the undersigned, post-paid, registered and addressed as follows, the receipt for the fee paid being securely fastened to it.

15. Candidates are warned that the applications must always be submitted with any drawings, plans, surveys, field books, estimates, or other "specified works" that may be sent, but should be submitted in a separate cover.

[Application for admission to the Government National Examinations.]

To

The Secretary to the Commissioner for Government Examinations,
Cathedral Post Office (Madras).

N.B.—Candidates must be aware themselves that their applications have been received should notice on advanced post and in their registered envelopes. The post cards should bear the candidate's address only and no other writing. Such post cards will be returned to them in due course with the "marked" stamp of the office impressed upon them. No other form of acknowledgment except that required by the postal rules regarding registered letters can possibly be given, and will only be given in case of any other form than any candidate requiring whether his application has been received. Such letters stamped areas will be issued.

13. Candidates should write their names, their father's name and their home name distinctly and in full in three applications and give their address in full also; if "Other House," they should enter, where it is in the application whether they are "New Zealand Oats House," or "Pashan-wan." Applications defective in any particular will be returned.

Notes.—The possession or production of good data, or the specimens held by them should invariably be done—in full—in column 10 of their applications.

14. The fee paid will, in an examination, be refunded, or will it be entered for a subsequent examination. After will any sums for that may have been previously paid be returned. Candidates are warned to study the regulations carefully and submit themselves, before receiving their fee, that they fulfil the prescribed conditions of admission to the examination and that they are, if necessary, prepared to bear any expense, beyond the limits of the examination centre entered by them, for the purpose of undergoing the written, or the oral and practical examinations.

15. Candidates for the intermediate or Advanced examination whose names have already been published in the Gazette as having passed a particular stage or stages in which the examination is divided into stages, or as having passed the Intermediate (Data Preliminary), whose the examination is of two grades—Intermediate and Advanced—must in those applications state the date and page of the Gazette in which their names appear and their number in the list of successful candidates.

16. Subject to any change that it may be necessary or convenient to make in the writing month, the written examinations will be conducted in the order of time and subjects shown in the following table, beginning each day at 10 o'clock in the forenoon and 2 o'clock in the afternoon except in the case of examinations on the 21st and 22nd April for which the arrangements are different as shown in the time-table. Candidates will not be allowed to occupy a more than one of the subjects bracketed together for the same time on the same day, or for more than one grade of examination in the same subject in the same year.

[The figures under the letters E, I, B and A in the third column show the division of the subjects paper for the respective grades.]

Days.	Time.	Subjects.
MON.		
Wednesday, 24th April	7 a.m. (4).	Surveying and Levelling (E.I.A. 7)
	11 a.m. (4).	Machin Drawing (E. I. A. 3)
	5-10 p.m. (4)	Type-writing (E. 1)
Thursday, 25th April	7 a.m. (4).	Surveying and Levelling (E.I.A. 7)
	9 a.m. (4).	Applied Mathematics (A. 3)
	10-11 a.m. (4)	Type-writing (E. 1)
	1-4 p.m. (4)	Type-writing (A. 1)
	4-10 p.m. (4)	Bridge-work (E. 1)
Friday, 26th April	Forenoon ..	Applied Mathematics (E. I. A. 1); Practical Telegraphy (E.I.A. 1); Photography (E. 1); Shortland-English or Vernacular (A.—only Vernacular on the last page)
	Afternoon ..	Applied Mathematics (E. I. A. 1); Practical Telegraphy (E.I.A. 1); Shortland-English or Vernacular (E. 1)
	Forenoon ..	English or Vernacular (E.—only Vernacular on the last page)
Saturday, 27th April	Forenoon ..	English or Vernacular (E.—only Vernacular on the last page)
	Afternoon ..	Vernacular (A.—only Vernacular on the last page)
	Afternoon ..	Mathematics (E. 1); English (E. 1); Shortland-English or Vernacular (A. 1)
Sunday, 28th April	Forenoon ..	Hydraulics and Irrigation Works (E.I.A. 1); Gasworks (E. 1); Shortland-English or Vernacular (E. 1)
	Afternoon ..	English or Vernacular (E.—only Vernacular on the last page)
	Afternoon ..	English or Vernacular (E.—only Vernacular on the last page)
Monday, 29th April	Forenoon ..	English or Vernacular (E.—only Vernacular on the last page)
	Afternoon ..	English or Vernacular (E.—only Vernacular on the last page)
	Afternoon ..	English or Vernacular (E.—only Vernacular on the last page)
Tuesday, 30th April	Forenoon ..	Building Materials and Construction (E. I. A. 1); Machine Construction (E. 1); Inorganic Chemistry (E. I. A. 1); Ethnology (E. 1); Theory and Practice of Commerce (E. I. A. 1)
	Afternoon ..	Building Materials and Construction (E. I. A. 1); Machine Construction (E. 1); Inorganic Chemistry (E. I. A. 1); Ethnology (E. 1); Theory and Practice of Commerce (E. I. A. 1)
	Afternoon ..	Building Materials and Construction (E. I. A. 1); Machine Construction (E. 1); Inorganic Chemistry (E. I. A. 1); Ethnology (E. 1); Theory and Practice of Commerce (E. I. A. 1)

Full list of subjects on the next page

Days.	Class.	Subjects.
1929.		
Wednesday, 24th April	Forenoon ..	Building Materials and Construction (A-1); Painted Plans and Solid Geometry (E 1, 2); Electric Lighting and Transmission of Power (E 3, 4); Agriculture (E 1); Building (E 1);
	Afternoon ..	Building Drawings and Estimating (E 1, 2); Painted Plans and Solid Geometry (A 1); Stone and Masonry (E 1, 2); Electric Lights and Transmission of Power (L 1, 2); Railway (E 3, 4);
		Estimating (E 1); Commercial Geography (E 1);
Thursday, 25th April	Forenoon ..	Building Drawings and Estimating (E 1, 2); Stone and the Masonry (E 1, 2); Electric Lighting (E 1); Building (E 1);
	Afternoon ..	Building Drawings and Estimating (E 1, 2); Stone and the Masonry (E 1, 2); Building (E 1);

E. = Elementary. I. = Intermediate. A. = Advanced. S. = Spanish.
 * Special paper. † Special paper without. ‡ The most paper without. § First paper. ¶ First paper without.

(a) Four of these examinations of candidates.

(b) No candidate in Typewriting writing after this hour will be admitted to the examination hall, although the examination itself may not take place until after 10 minutes from that hour. The University, Intermediate and Advanced examinations shall be held on the 25th, 26th and 27th inst., respectively, if the candidates have to be examined on the 25th.

Note.—The date and hour fixed for the Elementary examination in Geography and in Latin's work and for the examination in French, German, Spanish, Intermediate course and Practical Drawing (the University) will be printed separately, along with the date and hour fixed for the Civil and Painted examinations in the other subjects.

SCHEDULE (EXAMINATIONS IN VARIOUS) EXAMINATIONS.

Exam.	Style.	— Paper.	Subject.
Friday, 26th April 1929.			
10.30 a.m. to 12.30 p.m.	Advanced ..	First paper	Latin.
12.30 p.m. to 2 p.m.	Do. ..	Do.	Spanish.
2 p.m. to 3.30 p.m.	Intermediate ..	Do.	Spanish.
3.30 p.m. to 4 p.m.	Do.	Second paper	Spanish.
Saturday, 27th April 1929.			
10.30 a.m. to 12.30 p.m.	Intermediate ..	First paper	Latin.
12.30 p.m. to 2 p.m.	Do. ..	Do.	Spanish.
2 p.m. to 3.30 p.m.	Advanced ..	Second paper	Spanish.
3.30 p.m. to 4 p.m.	Do. ..	Do.	Spanish.
4 p.m. to 5 p.m.	Intermediate ..	Do.	Spanish.

(a) 10.30 a.m. to 1.30 p.m. is the last of Elementary Examinations.

28. For any further information that may be required, candidates are referred to the Government examination regulations for the examinations and to the syllabuses for the different subjects, copies of both of which can be had on payment at the Government Branch Press, Kowloon Road, Malacca. The copies of the syllabuses or of the regulations can be procured by candidates from the Commissioner's Office.

29. Any candidate who has not before presented himself to the Chief and Assistant Superintendents of the examination or is suspected of having had access to information of any kind is liable to have his examination forfeited and also to be refused from appearing again for any of the examinations under the control of the Government for such term of years as the Commissioner may think fit; or, if the Commissioner is not satisfied of any reason why he is to be refused from the examination of his work, he may be required to undergo a re-examination at any future date to be fixed by the Commissioner in any one or more of the subjects of the examination for which he appears, his name or status being determined on the result of such re-examination.

Office of the Commissioner for Examinations,
 Malacca, 27th January 1929.

Elementary. One will not be selected, the age must not be less than 14 and must not exceed 20 years or, in the case of a candidate who has been employed as a teacher in a recognized school, not less than three years, 25 years."

3. A selection examination will be held on the 2nd Saturday in April 1929.

4. As regards the qualification for admission, only those candidates who have passed the annual examination of the Third Form and have been found fit for promotion to the Fourth Form or have been awarded an Elementary School Leaving Certificate of the VII standard are eligible for admission into the Elementary Higher Grade and those who have passed the annual examination of the IV standard and have been found fit for promotion to First Form or the Primary Examination or a corresponding public school examination or whose statements on the opinion of the Inspecting Officer are not lower than those are eligible for admission into the Elementary Lower Grade.

5. Applications must not be had from the Superintendent. Further particulars may be obtained from the Superintendent.

6. There are two boards attached to the school—one for Indian Christians and another for Hindus. All students who do not live with their parents in Madras will have to reside in the respective boards attached to the school.

Government Secondary Training School for
Nurses, Triplicane, Madras,
21st January 1929.

M. F. PRABHU,
Superintendent.

SECONDARY TRAINING CLASS ATTACHED TO THE CECILIA HORTON COLLEGE, ANANTAPUR.

Applications are invited from teachers residing or working in the Ceded districts for admission into the above class for the year 1929-30.

1. The Minimum Education or the S.E.L.C. Examination is the minimum general educational qualification required for admission. Holders of Secondary School Leaving Certificate should attach copies of their school roll books examination records to their applications, the originals being produced on the day of admission.

2. The ordinary rate of provincial stipends is Rs. 12 per mensem.

3. In addition to the provincial stipend the undergraduate will be prepared to admit candidates whose stipends are paid from local, municipal or private funds and also candidates on free stipends.

4. Applications should invariably be accompanied by the sanction of a recognized institution or by an inspecting officer, and should be accompanied by a medical certificate issued by a recognized Medical Officer of the Government. Teachers in bond and or stipendiary service should clearly give in their application information as to whether they hold permanent or sub. pro tem or acting appointments in the schools in which they are employed and whether they have permanent leave on any other appointments in case they are sub. pro tem or acting.

5. Every candidate should submit with his application report his medical certificate, the originals being produced on the date of admission.

6. Every student will be on probation for fifty working days.

7. Applications for admission should reach the Principal not later than the 31st March 1929 and must be made on printed forms which can be obtained from this office or from the office of the Inspector of Schools, Fourth Circle, Bellary.

Cecil District College, Anantapur,
21st January 1929.

A. SRULANANDAN,
Principal.

GOVERNMENT MUHAMMADAN BOARD SECONDARY AND TRAINING SCHOOL, ROYAPETTA, MADRAS.

Stipends of the value of Rs. 10-6-6 each per mensem for Mohammedan students who are prepared to undergo training for the Elementary Grade are available in the Government Muhammadan Board Secondary and Training School, Madras, from July 1929.

2. In addition to the above stipends a gratuity allowance not exceeding Rs. 4 per mensem may also be mentioned in students whose parents or guardians do not permanently reside in Madras.

3. The period of training will be two years.

4. Every student will be on probation for 50 working days (from the date of his appearing at the school after the summer and winter holidays) and is liable to be discharged if satisfactory progress is not made within this period.

5. Candidates desirous of undergoing training should send in their applications for admission, together with certificates of age, health, vaccination, general education, and character (signed by an Inspector or an Assistant or Sub-Assistant Inspector or the President of a Local Board or the Chairman of a Municipal Council or the Mayor or Principal or Headmaster of a recognized college or Secondary School) to be sent to the Superintendent, Government Muhammadan Board Secondary and Training School, Madras, not later than 31st March 1929.

Candidate certificates issued by Headmasters or Managers of schools or Presidents of Educational Societies will not be accepted unless countersigned by an Assistant or Sub-Assistant Inspector.

6. Further particulars may be had on application to the Superintendent.

7. Application forms may be had on application to the Superintendent.

8. All certificates submitted to the Superintendent for admission must be in the original.

9. Incomplete applications or applications received later than 31st March 1929 will be rejected.

10. An entrance examination will be held by the Superintendent for all intending candidates by the end of April 1929 in this school and only such of the candidates as pass this examination will be eligible for admission.

11. A hostel attached to the school will be opened from July 1929 and residence in the hostel will be compulsory in the case of candidates from the outside.

Royapetta, Madras, 21st January 1929.

E. SCHRIFFELD,
Superintendent.

RE-EXAMINATION HELD IN DECEMBER 1919 FOR THE DIPLOMA OF L.M.F.

It is hereby notified that the re-examination notified page two been declared to have passed the final examination for the Diploma of L.M.F., at the re-examination conducted by the Board of Examiners, Medical College, Madras, in December 1919—

SUCCESS CLASS.

Name.	Medical school from which passed.
E. Phasikany ..	Madras ..
A. C. INDRAM, Major, I.M.S., Present Assistant in the Surgeon-General.	

Madras, 26th January 1920.

PRESIDENCY TRAINING SCHOOL FOR MIDWIVES, MADRAS.

Applications are invited from midwives seeking admission into the Presidency Training School for Midwives for training in July 1920.

5. European and Anglo-Indian midwives will be admitted into the Secondary and Elementary departments. Indian midwives are received only if they have been educated thoroughly in English.

6. The rates of provision stipend per annum in the following departments shall be as follows—

Secondary department.

	Rs.
European and Anglo-Indian midwives ..	50
India midwives ..	15

Elementary department.

	Rs.
European and Anglo-Indian midwives ..	25

7. A grant allowance not exceeding Rs. 5 per annum may be given to male India women who are not permanent residents of Madras.

8. In addition to the provision stipend, the Superintendent will be prepared to admit candidates whose stipends are paid from Local, Municipal or private funds.

9. The following term fees are paid by those who wish to enter in paying students—

	Per term of six months.
Secondary department ..	50
Elementary department ..	15

10. Every candidate shall forward with her application the following certificates—

- A certificate of health from a Civil Surgeon certifying that the candidate is physically fit to perform efficiently the duties of a teacher.
- A certificate from a competent authority to the effect that the candidate's age is not less than 18 and does not exceed 35 years or in the case of a candidate who has been employed previously as a teacher in a recognized school for not less than three years, 30 years. A birth certificate is required.
- A certificate of vaccination from an Inspector or a Deputy Inspector of Vaccination that candidate bears satisfactory marks of vaccination, and that she has been vaccinated within the past two years.
- A certificate of need, signed by an Inspector, or an Assistant Inspector, or the President of a Local Board, or the Chairman of a Municipal Council, or the Manager or Principal or Headmaster of a recognized College or Secondary School.

11. These officers should fully satisfy themselves regarding the candidate's conduct before granting the certificate.

12. A certificate of education. The minimum requirements shall be—

- For Secondary department a certificate of having passed the Female-Arts-examination, the Matriculation examination, the Higher examination for women, the High School Matriculation examination, the Senior Cambridge Local examination or other corresponding test, or a Secondary School-Leaving Certificate.
- For the Elementary department, a certificate of having passed the III Form in a European or a Secondary School, the Junior Cambridge Local examination or the Middle School examination for Europeans.

13. Course of training.—The Secondary training course will be of two years' duration with effect from June 1918. In the case of students who have passed P.A. or the late-modern Examination, the period of training will, however, be only two years.

14. Secondary students, on being admitted, shall enter into an agreement with Government binding themselves to teach for a period of two years in a recognized institution in the Madras Presidency and to accept for such examination as may be prescribed by the governing authority.

15. Every student may be on probation for fifty working days of her training.

16. A student may be dismissed by the controlling authority for conduct of students or serious misconduct and, if so dismissed, she may be declared unfit for employment as a teacher. If she is a temporary student, she shall also be required to refund the whole amount drawn by her from Government, Local or Municipal funds.

17. Students must reside in recognized boarding houses except when residing with their parents or guardians. Suitable quarters will be allotted from time to time by the Superintendent or members of staff.

18. Application for admission should reach the undersigned before 26th April 1920 and must be made on printed forms obtained from the Superintendent on application.

Presidency Training School for Midwives
Madras, 26th January 1920.

K. MYERS,
Acting Superintendent

MANUAL TRAINING CLASS, TEACHERS' COLLEGE, SAIDAPET.

Applications are invited from candidates who seek admission in July next into the Manual Training class attached to the Teachers' College, Saidapet. The course will extend over a period of two years.

In addition to special instruction in Educational handwork, the course will include instruction in the methods of teaching the ordinary subjects of the school curriculum and in the principles of Microscopical Theory.

The selected candidates will appear for the Training School Leaving Certificate Examination to be held in March 1933 and qualify as secondary grade teachers. They will also have to appear for a special examination in Manual Training.

The students will be admitted. They will be granted a stipend of Rs. 18 per mensem, and will be required to secure a bond to serve for three years immediately after training in a school within the jurisdiction of the Madras Educational Department.

Applications from teachers who have passed the Intermediate Examination or the late F.A. Examination of the Madras University or the Matriculation or the European High School or a corresponding examination in a University in the British Empire or have secured a completed secondary school-leaving certificate will be received by the undersigned up to 1st March 1932. Printed forms may be obtained from the Principal.

Applications should be accompanied by the manager of a recognized institution. Every candidate should forward with his application copies of his current and general educational certificates; the originals will have to be produced when he is selected.

There is a hostel for Brahmin students. A separate section for Vaidikashil Brahmins will be opened, provided a sufficient number of names are received. Non-Brahmins and Indian Christians will be provided with rooms, but they will have to make their own arrangements for boarding.

Managers of schools are informed that Drawing forms a very important part of the Manual Training Course. It is suggested that drawing masters with the qualifications prescribed for admission into the Manual Training section be recommended to apply for admission.

TEACHERS' COLLEGE, SAIDAPET.

Applications are invited from candidates who seek admission into the Teachers' College, Saidapet, for training in 1932-33 in the College Department (L.T. section). Candidates from the Northern Circars and Ceded districts, including Coimbatore, should apply for admission into the Training College, Saidapet. Applications, however, from candidates residing in these districts whose languages are not Telugu will be received by the undersigned.

1. The course of training extends from July to April.

2. The ordinary rate of provision stipend is Rs. 15 per mensem. Special rates subject to the following maxima may also be sanctioned:—

					College Department.
					Rs.
Master of Arts and B.A. (Honours)	..	..	..	..	20
European and Europeans	{	Master ..	..	..	25
		Matron ..	..	..	20
Non-Brahmins ..	..	..	..	..	20
Pariahs ..	..	..	..	..	20
Other students ..	..	..	..	..	20

3. In addition to the provision stipendation, the Principal will be prepared to admit students whose expenses are paid from Local, Municipal or private funds, and also candidates on free studentship.

4. The term fee to be paid by students coming from outside the Madras Presidency is Rs. 40.

5. Applications for admission which should be submitted by the Manager of a recognized institution should reach the undersigned not later than the 15th February 1932 and must be made on printed forms which may be obtained from the Principal.

6. Every candidate should forward with his application copies of his current certificates and B.A. diploma; the originals will have to be produced when he is selected.

7. Every student will be on probation for fifty working days.

8. There is a hostel for Brahmin students. A separate section for Vaidikashil Brahmins will be opened, provided a sufficient number of names are received. Non-Brahmins and Indian Christians will be provided with rooms, but they will have to make their own arrangements for boarding. There is limited lodging accommodation for lady students.

9. No prospectus is issued by the college. All information regarding the institution will be found in the college selection notice of which may be obtained from the Superintendent, Government Press, Madras.

10. Managers are requested not to recommend the names of those who have applied for admission into any of the other training institutions in the Presidency.

SECONDARY TRAINING SCHOOL, TEACHERS' COLLEGE, SAIDAPET.

Applications are invited from candidates who seek admission in July next into the Secondary Training School attached to the Teachers' College, Saidapet.

1. The Matriculation or the Upper Secondary Examination is the minimum general education qualifications required for admission into the Secondary department.

Persons holding such Secondary School Leaving Certificate as are accepted by the Principal will also be admitted. Managers of Secondary School Leaving Certificate should attach copies of their school and public examination records to their applications.

2. The period of training will be two years, except in the case of those who have passed the Intermediate Examination or the late F.A. Examination of the Madras University.

4. The ordinary rate of postnatal stipend is Rs. 10 per session. Special rates subject to the following maxima may be granted:—

European and Anglo-Indians—	No.
Matrons	20
Midwives	25
Heads and Matron-midwives	34

5. In addition to the postnatal stipendaries, the Principal will be prepared to admit candidates whose stipends are paid from Local, Municipal or private funds, and also candidates as free students.

6. The term fee to be paid by students coming from outside the Madras Presidency is Rs. 20.

7. Applications should be counter-signed by the manager of a recognized institution and should reach the undersigned not later than the 1st March 1935. Printed forms may be obtained from the Principal.

8. Every candidate should forward with his application copies of his student and general educational certificates; the originals will have to be produced when he is admitted.

9. Every student will be on probation for fifty working days.

10. There is a hostel for Indian students. A separate section for Tamil-speaking Indians will be opened provided a sufficient number of rooms are required. Non-Indians and Indian Christians will be provided with rooms, but they will have to make their own arrangements for boardings.

11. No prospectus is issued by the College. All information regarding the institution will be found in the college circulars, copies of which may be obtained from the Superintendent, Government Press, Madras.

H. S. DUNGAN,
Principal.

Kollegal, 7th January 1935.

GOVERNMENT DIPLOMA IN ACCOUNTANCY OF THE SYDESBAM COLLEGE OF COMMERCE AND ECONOMICS, BOMBAY

1. The examination for the above diploma will be held at the Sydesbam College of Commerce and Economics, Bombay, on the second floor of the Whiteway Laidlaw Buildings at Elsie Road, Bombay, according to the following time-table from Monday, 22nd April 1935 to Saturday, 17th April 1936.

2. Applications for the examination must be forwarded, in the prescribed printed form, to the Secretary of the Accountancy Diploma Board, so as to reach his office at 45, Apollo Street, Bombay, on or before 31st January 1935, with a fee of Rs. 40 per candidate.

3. Applications will be accepted from—

(a) Qualified students of the Sydesbam College of Commerce and Economics and of Durr's College of Commerce, Bombay; and the Government Commercial Institute of Calcutta and Madras;

(b) University Graduates;

(c) Holders of holders' Certificates granted by a Local Government; and

(d) Candidates who have passed the Metriculation or an equivalent examination and have undergone previous training for a period of at least two years under a Chartered Accountant, an Incorporated Accountant, or the holder of a permanent Auditor's Certificate, recognized by the Local Government of the Province where he is practicing.

4. Applications from ex-students of a college or institute, if undergraduate, must be submitted through the Principal; they will not be accepted, if received direct.

5. Candidates are required to be at the examination hall by 9.15 p.m. (standard time) every day and will not be allowed to leave the hall on any account till 3 p.m. (standard time).

6. Candidates are required to bring with them pencils and pens; they will not be allowed to bring any paper or blotting paper with them.

7. Candidates must not write their names in the answer-books supplied to them; every candidate must write on his answer book the register number allotted to him by the Board.

8. The register number allotted to each candidate will be communicated in the last week of March 1935, direct to the postal address of that candidate as given in the application form; this will be the only information supplied about his register number.

9. The examination will be from 9.30 to 4.30 p.m. (standard time) every day—

Monday, 17th April ..	Accountancy and Auditing.	Paper No. I ..	General Accounts.
Tuesday, 18th April ..	Do	Paper No. II ..	Special Accounts.
Wednesday, 19th April ..	Do	Paper No. III ..	Auditing.
Thursday, 20th April ..	Mercantile Law .	Paper No. I ..	Law of Contracts and Arbitration.
Friday, 21st April ..	Do	Paper No. II ..	Company and Insolvency Law.
Saturday, 22nd April ..	Do	Paper No. III ..	Negotiable Instruments, Charter Parties, Bills of Lading and Insurance.

Office of the Accountancy Diploma Board,
Bombay, 26th December 1934.

H. S. ATTAR,
Secretary, Accountancy Diploma Board, Bombay.

VACCINATION CLASS.

A class for the training of vaccinators will be opened at the King Institute of Preventive Medicine, Goolah, on Monday the 10th February 1920. The course will extend over a period of five weeks and the class will be limited to fifty students.

2. Candidates desirous of joining the class should apply to the Director, King Institute of Preventive Medicine, Goolah, Seaford, East, before the 6th February 1920, and must forward the following certificates in original with the application—

- (1) of good conduct,
- (2) of physical fitness,
- (3) of possessing the qualification of Assistant Sanitary Inspector, Sanitary Inspector or Sub-

Assistant Surgeon and

Notes.—Candidates who have appeared for the above examinations may apply for admission pending the publication of the results.

- (4) of having

- (a) passed the Matriculation Examination of the University of Madras prior to 1910 or the Madras Upper Secondary Examination with English as First Language, or
- (b) obtained completed Secondary School-Leaving Certificate awarded under the authority of Government showing that the candidate possesses sufficient knowledge in the necessary subjects and in two optional subjects, or
- (c) passed any of the examinations accepted by Government for the purpose of article 1 of the Public Service Notification.

3. A fee of Rs. 25 should be paid by each student on his admission to the class.

4. Selected candidates who may fail to join the class within three days after work commences will be refused admission. In no circumstances shall a selected candidate be entitled to a refund of the fee paid for admission to the class.

The King Institute of Preventive Medicine,
Goolah, 10th January 1920.

J. CUNNINGHAM, Major, I.M.S.,
Director.

GOVERNMENT MUJAN TRAINING SCHOOL FOR NURSESSES, CALCUTTA

Applications are invited from candidates of the elementary grade seeking admission into the Government Mujan Training School for Nurses, Calcutta, for training in July 1920.

1. The period of training is two years in the case of students of both the elementary Higher and lower grades.

2. The scale of stipends shall be as follows:—

	GR. A.	B.
Higher elementary stipendaries	10	8
Lower elementary stipendaries	8	6
Hindu and Mohammedan students of both the grades	10	8
Probationers	8	6

3. Applications in the prescribed form, which may be obtained from the headmistress, signed by an inspecting officer or the president of the local board or the chairman of the municipal council or the principal or manager of a recognised secondary school or college with a promise of appointment after training should be submitted to the undersigned before 30th April 1920. Applications received after this date will be returned.

4. As regards the qualifications for admission, only those candidates who have passed the annual examination of the third form or the eighth standard and have been found fit for promotion to the fourth form or have been awarded an elementary school-leaving certificate of the eighth standard are eligible for admission into the elementary higher grade and those who have passed the late primary examination, or a corresponding public or school examination or whose admission in the opinion of the inspecting officers, are not lower than three, are eligible for admission into the elementary lower grade. Certificates of general education and character should be attached to the application in original. The certificates of physical fitness must be produced only by selected candidates before admission.

5. There will be a selection examination for all the candidates in arithmetic, Malayalam and general knowledge in the last week of June 1920.

6. A hostel is attached to the school for Hindu and Christian together and all students whose parents do not live in Calcutta will be granted stipends only on condition of their joining the hostel.

A high caste Native rank of North Malabar has been appointed for the hostel and separate dining room and accommodation for Natives, Muslims and Christians have been provided in the hostel.

7. A declaration in the following form should accompany each application from candidates outside Calcutta:—

"I do hereby declare that, if I am selected, as a stipendary student in the Government Mujan Training School for Nurses, Calcutta, I shall reside in the hostel attached to the school and shall obey by all the rules and regulations of the hostel, during which, I shall further my education as a stipendary student in the said school."

Government Mujan Training School for Nurses,
Calcutta, 10th January 1920.

A. G. FERNANDES,
Temporary Headmistress in Charge.

Appointments are invited from candidates duly qualified for the post of Headmaster. Possibility is the Government Girls' High School, Cannanore, on Rs. 50-0-10 + 4 per diem.

Applications, containing information regarding full name, age, caste, educational qualifications, experience known, present appointment with period of service, if any, should reach the undersigned before 10th February 1930.

Cannanore, 10th January 1930.

B. KALKANI AMMA,
Head Master in charge, Govt. Girls' High School.

Appointments are invited from trained women teachers of the secondary grade for the post of needle work mistress on Rs. 40-4-10 in the Government Secondary and Training School, Trichopoly.

2. The applications should contain the following particulars and be submitted on or as to reach the undersigned not later than the 10th February 1930—

- (1) Full name; (2) nationality and caste; (3) age and date of birth; (4) school in which studied; (5) general educational qualifications; (6) professional qualifications; (7) nature and name of professional certificate secured; (8) previous service, if any; (9) present employment, if any; (10) present address.

Old College, Nungambakkam, Madras,
10th January 1930.

C. M. DHYSDALE,
Chief Inspector of Girls' Schools, Coimbatore Circle.

Appointments are invited from candidates who have passed at least the Metropolitan Examination or held a Secondary School Leaving Certificate for the post of second clerk of this office on Rs. 24 per annum.

None but those who have good experience of office work need apply.

Trichopoly, 11th January 1930.

M. A. SHREENIVASA,
Inspector of Girls' Schools, Madras Circle.

PRESIDENCY COLLEGE BOTANICAL BULLETIN.

The Presidency College Botanical Bulletin consists of illustrations with descriptions of specimens from the plants of Madras.

Nos. 1-40 a limited number available for Rs. 2.

Nos. 42-75 issued 1928-29 still available for Rs. 2.

Nos. 76-100 now being issued at Rs. 1 payable in advance.

Applications for copies accompanied by a money order for the necessary amount should be made to Mr. F. F. Sykes, Professor of Botany, Presidency College, Madras.

TELUGU SHORTHAND MANUAL.

Copies of this publication by M. Sarayana Rao, which has been recommended for the use of readership in the Telugu shorthand as an official subject, are available for sale at the Government Press, Mount Road, Madras, at Rs. 2-6-0 a copy.



SUPPLEMENT TO PART I-B
OF
THE FORT ST. GEORGE GAZETTE.

No. 4.] MADRAS, TUESDAY EVENING, JANUARY 22, 1920. [Folio, 3 second.

GOVERNMENT EXAMINATIONS.
SPECIAL TEST EXAMINATIONS—OCTOBER 1919.

FAILURE LIST.

(Note 1.—Candidates who were absent from part of the examination are regarded as having failed in the subject or subjects from which they absented themselves.)

2.—Applications from unsuccessful candidates asking for information as to the cause of failure or for a revaluation of their answer-papers will not be attended to.)

THE ACCOUNTS.

The (1st) Amount Due and Subscriptions to Indian Government Accounts and Audit. ... 5
The Civil Service Regulations 5
Exclusions of total assets 5

Regular number.	Subjects failed in.	Regular number.	Subjects failed in.	Regular number.	Subjects failed in.	Regular number.	Subjects failed in.	Regular number.	Subjects failed in.
1	1	20	a b	200	a	100	b	100	b
2	a b	21	b	201	a	101	b	101	b
3	a b	22	b	202	a	102	b	102	b
4	b	23	b	203	a	103	b	103	b
5	b	24	b	204	a	104	b	104	b
6	a b	25	b	205	a	105	b	105	b
7	a b	26	b	206	a	106	b	106	b
8	a b	27	b	207	a	107	b	107	b
9	a b	28	b	208	a	108	b	108	b
10	a b	29	b	209	a	109	b	109	b
11	a b	30	b	210	a	110	b	110	b
12	a b	31	b	211	a	111	b	111	b
13	a b	32	b	212	a	112	b	112	b
14	a b	33	b	213	a	113	b	113	b
15	a b	34	b	214	a	114	b	114	b
16	a b	35	b	215	a	115	b	115	b
17	a b	36	b	216	a	116	b	116	b
18	a b	37	b	217	a	117	b	117	b
19	a b	38	b	218	a	118	b	118	b
20	a b	39	b	219	a	119	b	119	b
21	a b	40	b	220	a	120	b	120	b
22	a b	41	b	221	a	121	b	121	b
23	a b	42	b	222	a	122	b	122	b
24	a b	43	b	223	a	123	b	123	b
25	a b	44	b	224	a	124	b	124	b
26	a b	45	b	225	a	125	b	125	b
27	a b	46	b	226	a	126	b	126	b
28	a b	47	b	227	a	127	b	127	b
29	a b	48	b	228	a	128	b	128	b
30	a b	49	b	229	a	129	b	129	b
31	a b	50	b	230	a	130	b	130	b
32	a b	51	b	231	a	131	b	131	b
33	a b	52	b	232	a	132	b	132	b
34	a b	53	b	233	a	133	b	133	b
35	a b	54	b	234	a	134	b	134	b
36	a b	55	b	235	a	135	b	135	b
37	a b	56	b	236	a	136	b	136	b
38	a b	57	b	237	a	137	b	137	b
39	a b	58	b	238	a	138	b	138	b
40	a b	59	b	239	a	139	b	139	b
41	a b	60	b	240	a	140	b	140	b
42	a b	61	b	241	a	141	b	141	b
43	a b	62	b	242	a	142	b	142	b
44	a b	63	b	243	a	143	b	143	b
45	a b	64	b	244	a	144	b	144	b
46	a b	65	b	245	a	145	b	145	b
47	a b	66	b	246	a	146	b	146	b
48	a b	67	b	247	a	147	b	147	b
49	a b	68	b	248	a	148	b	148	b
50	a b	69	b	249	a	149	b	149	b
51	a b	70	b	250	a	150	b	150	b
52	a b	71	b	251	a	151	b	151	b
53	a b	72	b	252	a	152	b	152	b
54	a b	73	b	253	a	153	b	153	b
55	a b	74	b	254	a	154	b	154	b
56	a b	75	b	255	a	155	b	155	b
57	a b	76	b	256	a	156	b	156	b
58	a b	77	b	257	a	157	b	157	b
59	a b	78	b	258	a	158	b	158	b
60	a b	79	b	259	a	159	b	159	b
61	a b	80	b	260	a	160	b	160	b
62	a b	81	b	261	a	161	b	161	b
63	a b	82	b	262	a	162	b	162	b
64	a b	83	b	263	a	163	b	163	b
65	a b	84	b	264	a	164	b	164	b
66	a b	85	b	265	a	165	b	165	b
67	a b	86	b	266	a	166	b	166	b
68	a b	87	b	267	a	167	b	167	b
69	a b	88	b	268	a	168	b	168	b
70	a b	89	b	269	a	169	b	169	b
71	a b	90	b	270	a	170	b	170	b
72	a b	91	b	271	a	171	b	171	b
73	a b	92	b	272	a	172	b	172	b
74	a b	93	b	273	a	173	b	173	b
75	a b	94	b	274	a	174	b	174	b
76	a b	95	b	275	a	175	b	175	b
77	a b	96	b	276	a	176	b	176	b
78	a b	97	b	277	a	177	b	177	b
79	a b	98	b	278	a	178	b	178	b
80	a b	99	b	279	a	179	b	179	b
81	a b	100	b	280	a	180	b	180	b
82	a b	101	b	281	a	181	b	181	b
83	a b	102	b	282	a	182	b	182	b
84	a b	103	b	283	a	183	b	183	b
85	a b	104	b	284	a	184	b	184	b
86	a b	105	b	285	a	185	b	185	b
87	a b	106	b	286	a	186	b	186	b
88	a b	107	b	287	a	187	b	187	b
89	a b	108	b	288	a	188	b	188	b
90	a b	109	b	289	a	189	b	189	b
91	a b	110	b	290	a	190	b	190	b
92	a b	111	b	291	a	191	b	191	b
93	a b	112	b	292	a	192	b	192	b
94	a b	113	b	293	a	193	b	193	b
95	a b	114	b	294	a	194	b	194	b
96	a b	115	b	295	a	195	b	195	b
97	a b	116	b	296	a	196	b	196	b
98	a b	117	b	297	a	197	b	197	b
99	a b	118	b	298	a	198	b	198	b
100	a b	119	b	299	a	199	b	199	b
101	a b	120	b	300	a	200	b	200	b
102	a b	121	b	301	a	201	b	201	b
103	a b	122	b	302	a	202	b	202	b
104	a b	123	b	303	a	203	b	203	b
105	a b	124	b	304	a	204	b	204	b
106	a b	125	b	305	a	205	b	205	b
107	a b	126	b	306	a	206	b	206	b
108	a b	127	b	307	a	207	b	207	b
109	a b	128	b	308	a	208	b	208	b
110	a b	129	b	309	a	209	b	209	b
111	a b	130	b	310	a	210	b	210	b
112	a b	131	b	311	a	211	b	211	b
113	a b	132	b	312	a	212	b	212	b
114	a b	133	b	313	a	213	b	213	b
115	a b	134	b	314	a	214	b	214	b
116	a b	135	b	315	a	215	b	215	b
117	a b	136	b	316	a	216	b	216	b
118	a b	137	b	317	a	217	b	217	b
119	a b	138	b	318	a	218	b	218	b
120	a b	139	b	319	a	219	b	219	b
121	a b	140	b	320	a	220	b	220	b
122	a b	141	b	321	a	221	b	221	b
123	a b	142	b	322	a	222	b	222	b
124	a b	143	b	323	a	223	b	223	b
125	a b	144	b	324	a	224	b	224	b
126	a b	145	b	325	a	225	b	225	b
127	a b	146	b	326	a	226	b	226	b
128	a b	147	b	327	a	227	b	227	b
129	a b	148	b	328	a	228	b	228	b
130	a b	149	b	329	a	229	b	229	b
131	a b	150	b	330	a	230	b	230	b
132	a b	151	b	331	a	231	b	231	b
133	a b	152	b	332	a	232	b	232	b
134	a b	153	b	333	a	233	b	233	b
135	a b	154	b	334	a	234	b	234	b
136	a b	155	b	335	a	235	b	235	b
137	a b	156	b	336	a	236	b	236	b
138	a b	157	b	337	a	237	b	237	b
139	a b	158	b	338	a	238	b	238	b
140	a b	159	b	339	a	239	b	239	b
141	a b	160	b	340	a	240	b	240	b
142	a b	161	b	341	a	241	b	241	b
143	a b	162	b	342	a	242	b	242	b
144	a b	163	b	343	a	243	b	243	b
145	a b	164	b	344	a	244	b	244	b
146	a b	165	b	345	a	245	b	245	b
147	a b	166	b	346	a	246	b	246	b
148	a b	167	b	347	a	247	b	247	b
149	a b	168	b	348	a	248	b	248	b
150	a b	169	b	349	a	249	b	249	b
151	a b	170	b	350	a	250	b	250	b
152	a b	171	b	351	a	251	b	251	b
153	a b	172	b	352	a	252	b	252	b
154	a b	173	b	353	a	253	b	253	b
155	a b	174	b	354	a	254	b	254	b
156	a b	175	b	355	a	255	b	255	b
157	a b	176	b	356	a	256	b	256	b
158	a b	177	b	357	a	257	b	257	b
159	a b	178	b	358	a	258	b	258	b
160	a b	179	b	359	a	259	b	259	b
161	a b	180	b	360	a	260	b	260	b
162	a b	181	b	361	a	261	b	261	b
163	a b	182	b	362	a	262	b	262	b
164	a b	183	b	363	a	263	b	263	b
165	a b	184	b	364	a	264	b		

THE REVENUE TARIFF.

Revenue Regulations and Acts ...
 including Orders of the Board of Revenue ...
 The Young, Intermediate and Senior Manuals ...

Manufacture of Goods and Value ...
 Exemption from Customs ...
 Duty of Goods ...

Register number	Subj. to be paid in	Register number	Subj. to be paid in	Register number	Subj. to be paid in	Register number	Subj. to be paid in	Register number	Subj. to be paid in
87	h d	419	h	908	a b c d	1495	e	1912	a b
88	a b c d	420	h	909	a b c d	1496	e	1913	a b
89	a b	421	h	910	a b	1497	e	1914	a b
90	a b	422	h	911	a b	1498	e	1915	a b
91	a b	423	h	912	a b	1499	e	1916	a b
92	a b	424	h	913	a b	1500	e	1917	a b
93	a b	425	h	914	a b	1501	e	1918	a b
94	a b	426	h	915	a b	1502	e	1919	a b
95	a b	427	h	916	a b	1503	e	1920	a b
96	a b	428	h	917	a b	1504	e	1921	a b
97	a b	429	h	918	a b	1505	e	1922	a b
98	a b	430	h	919	a b	1506	e	1923	a b
99	a b	431	h	920	a b	1507	e	1924	a b
100	a b	432	h	921	a b	1508	e	1925	a b
101	a b	433	h	922	a b	1509	e	1926	a b
102	a b	434	h	923	a b	1510	e	1927	a b
103	a b	435	h	924	a b	1511	e	1928	a b
104	a b	436	h	925	a b	1512	e	1929	a b
105	a b	437	h	926	a b	1513	e	1930	a b
106	a b	438	h	927	a b	1514	e	1931	a b
107	a b	439	h	928	a b	1515	e	1932	a b
108	a b	440	h	929	a b	1516	e	1933	a b
109	a b	441	h	930	a b	1517	e	1934	a b
110	a b	442	h	931	a b	1518	e	1935	a b
111	a b	443	h	932	a b	1519	e	1936	a b
112	a b	444	h	933	a b	1520	e	1937	a b
113	a b	445	h	934	a b	1521	e	1938	a b
114	a b	446	h	935	a b	1522	e	1939	a b
115	a b	447	h	936	a b	1523	e	1940	a b
116	a b	448	h	937	a b	1524	e	1941	a b
117	a b	449	h	938	a b	1525	e	1942	a b
118	a b	450	h	939	a b	1526	e	1943	a b
119	a b	451	h	940	a b	1527	e	1944	a b
120	a b	452	h	941	a b	1528	e	1945	a b
121	a b	453	h	942	a b	1529	e	1946	a b
122	a b	454	h	943	a b	1530	e	1947	a b
123	a b	455	h	944	a b	1531	e	1948	a b
124	a b	456	h	945	a b	1532	e	1949	a b
125	a b	457	h	946	a b	1533	e	1950	a b
126	a b	458	h	947	a b	1534	e	1951	a b
127	a b	459	h	948	a b	1535	e	1952	a b
128	a b	460	h	949	a b	1536	e	1953	a b
129	a b	461	h	950	a b	1537	e	1954	a b
130	a b	462	h	951	a b	1538	e	1955	a b
131	a b	463	h	952	a b	1539	e	1956	a b
132	a b	464	h	953	a b	1540	e	1957	a b
133	a b	465	h	954	a b	1541	e	1958	a b
134	a b	466	h	955	a b	1542	e	1959	a b
135	a b	467	h	956	a b	1543	e	1960	a b
136	a b	468	h	957	a b	1544	e	1961	a b
137	a b	469	h	958	a b	1545	e	1962	a b
138	a b	470	h	959	a b	1546	e	1963	a b
139	a b	471	h	960	a b	1547	e	1964	a b
140	a b	472	h	961	a b	1548	e	1965	a b
141	a b	473	h	962	a b	1549	e	1966	a b
142	a b	474	h	963	a b	1550	e	1967	a b
143	a b	475	h	964	a b	1551	e	1968	a b
144	a b	476	h	965	a b	1552	e	1969	a b
145	a b	477	h	966	a b	1553	e	1970	a b
146	a b	478	h	967	a b	1554	e	1971	a b
147	a b	479	h	968	a b	1555	e	1972	a b
148	a b	480	h	969	a b	1556	e	1973	a b
149	a b	481	h	970	a b	1557	e	1974	a b
150	a b	482	h	971	a b	1558	e	1975	a b
151	a b	483	h	972	a b	1559	e	1976	a b
152	a b	484	h	973	a b	1560	e	1977	a b
153	a b	485	h	974	a b	1561	e	1978	a b
154	a b	486	h	975	a b	1562	e	1979	a b
155	a b	487	h	976	a b	1563	e	1980	a b
156	a b	488	h	977	a b	1564	e	1981	a b
157	a b	489	h	978	a b	1565	e	1982	a b
158	a b	490	h	979	a b	1566	e	1983	a b
159	a b	491	h	980	a b	1567	e	1984	a b
160	a b	492	h	981	a b	1568	e	1985	a b
161	a b	493	h	982	a b	1569	e	1986	a b
162	a b	494	h	983	a b	1570	e	1987	a b
163	a b	495	h	984	a b	1571	e	1988	a b
164	a b	496	h	985	a b	1572	e	1989	a b
165	a b	497	h	986	a b	1573	e	1990	a b
166	a b	498	h	987	a b	1574	e	1991	a b
167	a b	499	h	988	a b	1575	e	1992	a b
168	a b	500	h	989	a b	1576	e	1993	a b
169	a b	501	h	990	a b	1577	e	1994	a b
170	a b	502	h	991	a b	1578	e	1995	a b
171	a b	503	h	992	a b	1579	e	1996	a b
172	a b	504	h	993	a b	1580	e	1997	a b
173	a b	505	h	994	a b	1581	e	1998	a b
174	a b	506	h	995	a b	1582	e	1999	a b
175	a b	507	h	996	a b	1583	e	2000	a b
176	a b	508	h	997	a b	1584	e	2001	a b
177	a b	509	h	998	a b	1585	e	2002	a b
178	a b	510	h	999	a b	1586	e	2003	a b
179	a b	511	h	1000	a b	1587	e	2004	a b
180	a b	512	h	1001	a b	1588	e	2005	a b
181	a b	513	h	1002	a b	1589	e	2006	a b
182	a b	514	h	1003	a b	1590	e	2007	a b
183	a b	515	h	1004	a b	1591	e	2008	a b
184	a b	516	h	1005	a b	1592	e	2009	a b
185	a b	517	h	1006	a b	1593	e	2010	a b
186	a b	518	h	1007	a b	1594	e	2011	a b
187	a b	519	h	1008	a b	1595	e	2012	a b
188	a b	520	h	1009	a b	1596	e	2013	a b
189	a b	521	h	1010	a b	1597	e	2014	a b
190	a b	522	h	1011	a b	1598	e	2015	a b
191	a b	523	h	1012	a b	1599	e	2016	a b
192	a b	524	h	1013	a b	1600	e	2017	a b
193	a b	525	h	1014	a b	1601	e	2018	a b
194	a b	526	h	1015	a b	1602	e	2019	a b
195	a b	527	h	1016	a b	1603	e	2020	a b
196	a b	528	h	1017	a b	1604	e	2021	a b
197	a b	529	h	1018	a b	1605	e	2022	a b
198	a b	530	h	1019	a b	1606	e	2023	a b
199	a b	531	h	1020	a b	1607	e	2024	a b
200	a b	532	h	1021	a b	1608	e	2025	a b
201	a b	533	h	1022	a b	1609	e	2026	a b
202	a b	534	h	1023	a b	1610	e	2027	a b
203	a b	535	h	1024	a b	1611	e	2028	a b
204	a b	536	h	1025	a b	1612	e	2029	a b
205	a b	537	h	1026	a b	1613	e	2030	a b
206	a b	538	h	1027	a b	1614	e	2031	a b
207	a b	539	h	1028	a b	1615	e	2032	a b
208	a b	540	h	1029	a b	1616	e	2033	a b
209	a b	541	h	1030	a b	1617	e	2034	a b
210	a b	542	h	1031	a b	1618	e	2035	a b
211	a b	543	h	1032	a b	1619	e	2036	a b
212	a b	544	h	1033	a b	1620	e	2037	a b
213	a b	545	h	1034	a b	1621	e	2038	a b
214	a b	546	h	1035	a b	1622	e	2039	a b
215	a b	547	h	1036	a b	1623	e	2040	a b
216	a b	548	h	1037	a b	1624	e	2041	a b
217	a b	549	h	1038	a b	1625	e	2042	a b
218	a b	550	h	1039	a b	1626	e	2043	a b
219	a b	551	h	1040	a b	1627	e	2044	a b
220	a b	552	h	1041	a b	1628	e	2045	a b
221	a b	553	h	1042	a b	1629	e	2046	a b
222	a b	554	h	1043	a b	1630	e	2047	a b
223	a b	555	h	1044	a b	1631	e	2048	a b
224	a b	556	h	1045	a b	1632	e	2049	a b
225	a b	557	h	1046	a b	1633	e	2050	a b
226	a b	558	h	1047	a b	1634	e	2051	a b
227	a b	559	h	1048	a b	1635	e	2052	a b
228	a b	560	h	1049	a b	1636	e	2053	a b
229	a b	561	h	1050	a b	1637	e	2054	a b
230	a b	562	h	1051	a b	1638	e	2055	a b
231	a b	563	h	1052	a b	1639	e	2056	a b
232	a b	564	h	1053	a b	1640	e	2057	a b
233	a b	565	h	1054	a b	1641	e	2058	a b
234	a b	566	h	1055	a b	1642	e	2059	a b
235	a b	567	h	1056	a b	1643	e	2060	a b
236	a b	568	h	1057	a b	1644	e	2061	a b
237	a b	569	h	1058	a b	1645	e	2062	a b
238	a b	570	h	1059	a b	1646	e	2063	a b
239	a b	571	h	1060	a b	1647	e	2064	a b
240	a b	572	h	1061	a b	1648	e	2065	a b
241	a b	573	h	1062	a b	1649	e	2066	a b
242	a b	574	h	1063	a b	1650	e	2067	a b
243	a b	575	h	1064	a b	1651	e	2068	a b
244</									

Register number.	Subjects failed in.	Register number.	Subjects failed in.	Register number.	Subjects failed in.	Register number.	Subjects failed in.
2019	b	2060	a, b	2099	a	2138	b
2020	a	2061	a	2100	a, b	2139	a, b
2021	a	2062	a, b	2101	a, b, c	2140	a, b, c
2022	a	2063	a	2102	a	2141	a, b
2023	a	2064	a	2103	b	2142	b
2024	a, b	2065	a, b, c	2104	a	2143	b
2025	a	2066	a	2105	a	2144	a
2026	a	2067	a	2106	a	2145	a, b
2027	a	2068	a	2107	a, b	2146	a, b
2028	a	2069	a	2108	a, b	2147	a, b
2029	a	2070	a	2109	a, b	2148	a, b
2030	a	2071	a	2110	a, b	2149	a, b
2031	a	2072	a	2111	a, b	2150	a, b
2032	a	2073	a	2112	a, b	2151	a, b
2033	a	2074	a	2113	a, b	2152	a, b
2034	a	2075	a	2114	a, b	2153	a, b
2035	a	2076	a	2115	a, b	2154	a, b
2036	a	2077	a	2116	a, b	2155	a, b
2037	a	2078	a	2117	a, b	2156	a, b
2038	a	2079	a	2118	a, b	2157	a, b
2039	a	2080	a	2119	a, b	2158	a, b
2040	a	2081	a	2120	a, b	2159	a, b
2041	a	2082	a	2121	a, b	2160	a, b
2042	a	2083	a	2122	a, b	2161	a, b
2043	a	2084	a	2123	a, b	2162	a, b
2044	a	2085	a	2124	a, b	2163	a, b
2045	a	2086	a	2125	a, b	2164	a, b
2046	a	2087	a	2126	a, b	2165	a, b
2047	a	2088	a	2127	a, b	2166	a, b
2048	a	2089	a	2128	a, b	2167	a, b
2049	a	2090	a	2129	a, b	2168	a, b
2050	a	2091	a	2130	a, b	2169	a, b
2051	a	2092	a	2131	a, b	2170	a, b
2052	a	2093	a	2132	a, b	2171	a, b
2053	a	2094	a	2133	a, b	2172	a, b
2054	a	2095	a	2134	a, b	2173	a, b
2055	a	2096	a	2135	a, b	2174	a, b
2056	a	2097	a	2136	a, b	2175	a, b
2057	a	2098	a	2137	a, b	2176	a, b
2058	a	2099	a	2138	a, b	2177	a, b
2059	a	2100	a	2139	a, b	2178	a, b
2060	a	2101	a	2140	a, b	2179	a, b
2061	a	2102	a	2141	a, b	2180	a, b
2062	a	2103	a	2142	a, b	2181	a, b
2063	a	2104	a	2143	a, b	2182	a, b
2064	a	2105	a	2144	a, b	2183	a, b
2065	a	2106	a	2145	a, b	2184	a, b
2066	a	2107	a	2146	a, b	2185	a, b
2067	a	2108	a	2147	a, b	2186	a, b
2068	a	2109	a	2148	a, b	2187	a, b
2069	a	2110	a	2149	a, b	2188	a, b
2070	a	2111	a	2150	a, b	2189	a, b
2071	a	2112	a	2151	a, b	2190	a, b
2072	a	2113	a	2152	a, b	2191	a, b
2073	a	2114	a	2153	a, b	2192	a, b
2074	a	2115	a	2154	a, b	2193	a, b
2075	a	2116	a	2155	a, b	2194	a, b
2076	a	2117	a	2156	a, b	2195	a, b
2077	a	2118	a	2157	a, b	2196	a, b
2078	a	2119	a	2158	a, b	2197	a, b
2079	a	2120	a	2159	a, b	2198	a, b
2080	a	2121	a	2160	a, b	2199	a, b
2081	a	2122	a	2161	a, b	2200	a, b
2082	a	2123	a	2162	a, b	2201	a, b
2083	a	2124	a	2163	a, b	2202	a, b
2084	a	2125	a	2164	a, b	2203	a, b
2085	a	2126	a	2165	a, b	2204	a, b
2086	a	2127	a	2166	a, b	2205	a, b
2087	a	2128	a	2167	a, b	2206	a, b
2088	a	2129	a	2168	a, b	2207	a, b
2089	a	2130	a	2169	a, b	2208	a, b
2090	a	2131	a	2170	a, b	2209	a, b
2091	a	2132	a	2171	a, b	2210	a, b
2092	a	2133	a	2172	a, b	2211	a, b
2093	a	2134	a	2173	a, b	2212	a, b
2094	a	2135	a	2174	a, b	2213	a, b
2095	a	2136	a	2175	a, b	2214	a, b
2096	a	2137	a	2176	a, b	2215	a, b
2097	a	2138	a	2177	a, b	2216	a, b
2098	a	2139	a	2178	a, b	2217	a, b
2099	a	2140	a	2179	a, b	2218	a, b
2100	a	2141	a	2180	a, b	2219	a, b
2101	a	2142	a	2181	a, b	2220	a, b
2102	a	2143	a	2182	a, b	2221	a, b
2103	a	2144	a	2183	a, b	2222	a, b
2104	a	2145	a	2184	a, b	2223	a, b
2105	a	2146	a	2185	a, b	2224	a, b
2106	a	2147	a	2186	a, b	2225	a, b
2107	a	2148	a	2187	a, b	2226	a, b
2108	a	2149	a	2188	a, b	2227	a, b
2109	a	2150	a	2189	a, b	2228	a, b
2110	a	2151	a	2190	a, b	2229	a, b
2111	a	2152	a	2191	a, b	2230	a, b
2112	a	2153	a	2192	a, b	2231	a, b
2113	a	2154	a	2193	a, b	2232	a, b
2114	a	2155	a	2194	a, b	2233	a, b
2115	a	2156	a	2195	a, b	2234	a, b
2116	a	2157	a	2196	a, b	2235	a, b
2117	a	2158	a	2197	a, b	2236	a, b
2118	a	2159	a	2198	a, b	2237	a, b
2119	a	2160	a	2199	a, b	2238	a, b
2120	a	2161	a	2200	a, b	2239	a, b
2121	a	2162	a	2201	a, b	2240	a, b
2122	a	2163	a	2202	a, b	2241	a, b
2123	a	2164	a	2203	a, b	2242	a, b
2124	a	2165	a	2204	a, b	2243	a, b
2125	a	2166	a	2205	a, b	2244	a, b
2126	a	2167	a	2206	a, b	2245	a, b
2127	a	2168	a	2207	a, b	2246	a, b
2128	a	2169	a	2208	a, b	2247	a, b
2129	a	2170	a	2209	a, b	2248	a, b
2130	a	2171	a	2210	a, b	2249	a, b
2131	a	2172	a	2211	a, b	2250	a, b
2132	a	2173	a	2212	a, b	2251	a, b
2133	a	2174	a	2213	a, b	2252	a, b
2134	a	2175	a	2214	a, b	2253	a, b
2135	a	2176	a	2215	a, b	2254	a, b
2136	a	2177	a	2216	a, b	2255	a, b
2137	a	2178	a	2217	a, b	2256	a, b
2138	a	2179	a	2218	a, b	2257	a, b
2139	a	2180	a	2219	a, b	2258	a, b
2140	a	2181	a	2220	a, b	2259	a, b
2141	a	2182	a	2221	a, b	2260	a, b
2142	a	2183	a	2222	a, b	2261	a, b
2143	a	2184	a	2223	a, b	2262	a, b
2144	a	2185	a	2224	a, b	2263	a, b
2145	a	2186	a	2225	a, b	2264	a, b
2146	a	2187	a	2226	a, b	2265	a, b
2147	a	2188	a	2227	a, b	2266	a, b
2148	a	2189	a	2228	a, b	2267	a, b
2149	a	2190	a	2229	a, b	2268	a, b
2150	a	2191	a	2230	a, b	2269	a, b
2151	a	2192	a	2231	a, b	2270	a, b
2152	a	2193	a	2232	a, b	2271	a, b
2153	a	2194	a	2233	a, b	2272	a, b
2154	a	2195	a	2234	a, b	2273	a, b
2155	a	2196	a	2235	a, b	2274	a, b
2156	a	2197	a	2236	a, b	2275	a, b
2157	a	2198	a	2237	a, b	2276	a, b
2158	a	2199	a	2238	a, b	2277	a, b
2159	a	2200	a	2239	a, b	2278	a, b
2160	a	2201	a	2240	a, b	2279	a, b
2161	a	2202	a	2241	a, b	2280	a, b
2162	a	2203	a	2242	a, b	2281	a, b
2163	a	2204	a	2243	a, b	2282	a, b
2164	a	2205	a	2244	a, b	2283	a, b
2165	a	2206	a	2245	a, b	2284	a, b
2166	a	2207	a	2246	a, b	2285	a, b
2167	a	2208	a	2247	a, b	2286	a, b
2168	a	2209	a	2248	a, b	2287	a, b
2169	a	2210	a	2249	a, b	2288	a, b
2170	a	2211	a	2250	a, b	2289	a, b
2171	a	2212	a	2251	a, b	2290	a, b
2172	a	2213	a	2252	a, b	2291	a, b
2173	a	2214	a	2253	a, b	2292	a, b
2174	a	2215	a	2254	a, b	2293	a, b
2175	a	2216	a	2255	a, b	2294	a, b
2176	a	2217	a	2256	a, b	2295	a, b
2177	a	2218	a	2257	a, b	2296	a, b
2178	a	2219	a	2258	a, b	2297	a, b
2179	a	2220	a	2259	a, b	2298	a, b
2180	a	2221	a	2260	a, b	2299	a, b
2181	a	2222	a	2261	a, b	2300	a, b
2182	a	2223	a	2262	a, b	2301	a, b
2183	a	2224	a	2263	a, b	2302	a, b
2184	a	2225	a	2264	a, b	2303	a, b
2185	a	2226	a	2265	a, b	2304	a, b
2186	a	2227	a	2266	a, b	2305	a, b
2187	a	2228	a	2267	a, b	2306	a, b
2188	a	2229	a	2268	a, b	2307	a, b
2189	a	2230	a	2269	a, b	2308	a, b
2190	a	2231	a	2270	a, b	2309	a, b
2191	a	2232	a	2271	a, b	2310	a, b
2192	a	2233	a	2272	a, b	2311	a, b
2193	a	2234	a	2273	a, b	2312	a, b
2194	a	2235	a	2274	a, b	2313	a, b
2195	a	2236	a	2275	a, b	2314	a, b
2196	a	2237	a	2276	a, b	2315	a, b
2197	a	2238	a	2277	a, b	2316	a, b
2198	a	2239	a	2278	a, b	2317	a, b
2199	a	2240	a	2279	a, b	2318	a, b
2200	a	2241	a	2280	a, b	2319	a, b
2201	a	2242	a	2281	a, b	2320	a, b
2202	a	2243	a	2282	a, b	2321	a, b
2203	a	2244	a	2283	a, b	2322	a, b

POPULATING (INTERMEDIATE GRADE).

Register number and name of candidate.	Where examined.	Register number and name of candidate.	Where examined.
1899 C. Smith of New Poplar	Do.	1900 E. Josephine Thomas	Do.
1901 C. Thompson of New Poplar	Do.	1902 A. Thompson of New Poplar	Do.

WOOD-BLANKING (ADVANCED GRADE).

Examinee Class.

1903 E. Thompson of New Poplar

WOOD-BLANKING (INTERMEDIATE GRADE).

Examinee Class.

Register number and name of candidate.	Where examined.	Register number and name of candidate.	Where examined.
1904 P. C. Thompson of New Poplar	Do.	1905 A. Thompson of New Poplar	Do.

CORNER-PLATE POPULATING (INTERMEDIATE GRADE).

Examinee Class.

Register number and name of candidate.	Where examined.	Register number and name of candidate.	Where examined.
1906 U. Thompson of New Poplar	Do.	1907 P. Thompson of New Poplar	Do.
1907 R. Smith of New Poplar	Do.		

POPULATING (ELEMENTARY GRADE).

Examinee Class.

Register number and name of candidate.	Where examined.	Register number and name of candidate.	Where examined.
1908 M. A. Thompson of New Poplar	Do.	1909 M. Thompson of New Poplar	Do.
1910 W. Thompson of New Poplar	Do.		

BLACKENING WORK (ELEMENTARY GRADE).

Examinee Class.

Register number and name of candidate.	Where examined.	Register number and name of candidate.	Where examined.
1911 R. Smith	Do.	1912 R. Smith of New Poplar	Do.
1913 R. Smith	Do.	1914 R. Smith of New Poplar	Do.
1915 R. Smith	Do.		

BLACKENING WORK (INTERMEDIATE GRADE).

Examinee Class.

Register number and name of candidate.	Where examined.	Register number and name of candidate.	Where examined.
1916 R. Smith	Do.	1917 R. Smith of New Poplar	Do.
1918 R. Smith	Do.	1919 R. Smith of New Poplar	Do.
1920 R. Smith	Do.		

BLACKENING WORK (ADVANCED GRADE).

Examinee Class.

Register number and name of candidate.	Where examined.	Register number and name of candidate.	Where examined.
1921 R. Smith	Do.	1922 R. Smith of New Poplar	Do.
1923 R. Smith	Do.	1924 R. Smith of New Poplar	Do.
1925 R. Smith	Do.		

BLACKENING WORK (INTERMEDIATE GRADE).

Examinee Class.

Register number and name of candidate.	Where examined.	Register number and name of candidate.	Where examined.
1926 R. Smith	Do.	1927 R. Smith of New Poplar	Do.
1928 R. Smith	Do.	1929 R. Smith of New Poplar	Do.
1930 R. Smith	Do.		

CARPET-WEAVING (INTERMEDIATE GRADE).

Examinee Class.

Register number and name of candidate.	Where examined.	Register number and name of candidate.	Where examined.
1931 M. Smith	Do.	1932 M. Smith of New Poplar	Do.

KNIFE-WORK AND MARK-MAKING (ELEMENTARY GRADE).

Examinee Class.

Register number and name of candidate.	Where examined.	Register number and name of candidate.	Where examined.
1933 M. Smith	Do.	1934 M. Smith of New Poplar	Do.
1935 M. Smith	Do.		

KNIFE-WORK AND MARK-MAKING (INTERMEDIATE GRADE).

Examinee Class.

Register number and name of candidate.	Where examined.	Register number and name of candidate.	Where examined.
1936 M. Smith	Do.	1937 M. Smith of New Poplar	Do.
1938 M. Smith	Do.	1939 M. Smith of New Poplar	Do.
1940 M. Smith	Do.		

GEOMETRICAL DRAWING (INTERMEDIATE GRADE)—cont.
Senior Classmen.

Register number and name of candidate.	When examined.	Register number and name of candidate.	When examined.
5009 P. W. Gnanasekaran Pillai	1009 T. V. Ananthakrishnan ..	..
5105 P. K. Rajagopal Pillai	1010 P. V. Ananthakrishnan ..	..
5106 S. S. Rajagopal Pillai	1011 M. K. S. S. Rajagopal ..	..
5107 S. S. Rajagopal Pillai	1012 J. S. S. Rajagopal ..	..
5108 S. S. Rajagopal Pillai	1013 K. S. S. Rajagopal ..	..
5109 S. S. Rajagopal Pillai	1014 K. S. S. Rajagopal ..	..
5110 S. S. Rajagopal Pillai	1015 K. S. S. Rajagopal ..	..
5111 S. S. Rajagopal Pillai	1016 K. S. S. Rajagopal ..	..
5112 S. S. Rajagopal Pillai	1017 K. S. S. Rajagopal ..	..
5113 S. S. Rajagopal Pillai	1018 K. S. S. Rajagopal ..	..

PAINTING (ELEMENTARY GRADE).

Register number and name of candidate.	When examined.	Register number and name of candidate.	When examined.
1 1001 G. S. S. Rajagopal	1019 G. S. S. Rajagopal ..	..
2 1002 G. S. S. Rajagopal	1020 G. S. S. Rajagopal ..	..
3 1003 G. S. S. Rajagopal	1021 G. S. S. Rajagopal ..	..
4 1004 G. S. S. Rajagopal	1022 G. S. S. Rajagopal ..	..
5 1005 G. S. S. Rajagopal	1023 G. S. S. Rajagopal ..	..
6 1006 G. S. S. Rajagopal	1024 G. S. S. Rajagopal ..	..
7 1007 G. S. S. Rajagopal	1025 G. S. S. Rajagopal ..	..
8 1008 G. S. S. Rajagopal	1026 G. S. S. Rajagopal ..	..
9 1009 G. S. S. Rajagopal	1027 G. S. S. Rajagopal ..	..
10 1010 G. S. S. Rajagopal	1028 G. S. S. Rajagopal ..	..
11 1011 G. S. S. Rajagopal	1029 G. S. S. Rajagopal ..	..
12 1012 G. S. S. Rajagopal	1030 G. S. S. Rajagopal ..	..
13 1013 G. S. S. Rajagopal	1031 G. S. S. Rajagopal ..	..
14 1014 G. S. S. Rajagopal	1032 G. S. S. Rajagopal ..	..
15 1015 G. S. S. Rajagopal	1033 G. S. S. Rajagopal ..	..
16 1016 G. S. S. Rajagopal	1034 G. S. S. Rajagopal ..	..
17 1017 G. S. S. Rajagopal	1035 G. S. S. Rajagopal ..	..
18 1018 G. S. S. Rajagopal	1036 G. S. S. Rajagopal ..	..
19 1019 G. S. S. Rajagopal	1037 G. S. S. Rajagopal ..	..
20 1020 G. S. S. Rajagopal	1038 G. S. S. Rajagopal ..	..
21 1021 G. S. S. Rajagopal	1039 G. S. S. Rajagopal ..	..
22 1022 G. S. S. Rajagopal	1040 G. S. S. Rajagopal ..	..
23 1023 G. S. S. Rajagopal	1041 G. S. S. Rajagopal ..	..
24 1024 G. S. S. Rajagopal	1042 G. S. S. Rajagopal ..	..
25 1025 G. S. S. Rajagopal	1043 G. S. S. Rajagopal ..	..
26 1026 G. S. S. Rajagopal	1044 G. S. S. Rajagopal ..	..
27 1027 G. S. S. Rajagopal	1045 G. S. S. Rajagopal ..	..
28 1028 G. S. S. Rajagopal	1046 G. S. S. Rajagopal ..	..
29 1029 G. S. S. Rajagopal	1047 G. S. S. Rajagopal ..	..
30 1030 G. S. S. Rajagopal	1048 G. S. S. Rajagopal ..	..
31 1031 G. S. S. Rajagopal	1049 G. S. S. Rajagopal ..	..
32 1032 G. S. S. Rajagopal	1050 G. S. S. Rajagopal ..	..
33 1033 G. S. S. Rajagopal	1051 G. S. S. Rajagopal ..	..
34 1034 G. S. S. Rajagopal	1052 G. S. S. Rajagopal ..	..
35 1035 G. S. S. Rajagopal	1053 G. S. S. Rajagopal ..	..
36 1036 G. S. S. Rajagopal	1054 G. S. S. Rajagopal ..	..
37 1037 G. S. S. Rajagopal	1055 G. S. S. Rajagopal ..	..
38 1038 G. S. S. Rajagopal	1056 G. S. S. Rajagopal ..	..
39 1039 G. S. S. Rajagopal	1057 G. S. S. Rajagopal ..	..
40 1040 G. S. S. Rajagopal	1058 G. S. S. Rajagopal ..	..
41 1041 G. S. S. Rajagopal	1059 G. S. S. Rajagopal ..	..
42 1042 G. S. S. Rajagopal	1060 G. S. S. Rajagopal ..	..
43 1043 G. S. S. Rajagopal	1061 G. S. S. Rajagopal ..	..
44 1044 G. S. S. Rajagopal	1062 G. S. S. Rajagopal ..	..
45 1045 G. S. S. Rajagopal	1063 G. S. S. Rajagopal ..	..
46 1046 G. S. S. Rajagopal	1064 G. S. S. Rajagopal ..	..
47 1047 G. S. S. Rajagopal	1065 G. S. S. Rajagopal ..	..
48 1048 G. S. S. Rajagopal	1066 G. S. S. Rajagopal ..	..
49 1049 G. S. S. Rajagopal	1067 G. S. S. Rajagopal ..	..
50 1050 G. S. S. Rajagopal	1068 G. S. S. Rajagopal ..	..
51 1051 G. S. S. Rajagopal	1069 G. S. S. Rajagopal ..	..
52 1052 G. S. S. Rajagopal	1070 G. S. S. Rajagopal ..	..
53 1053 G. S. S. Rajagopal	1071 G. S. S. Rajagopal ..	..
54 1054 G. S. S. Rajagopal	1072 G. S. S. Rajagopal ..	..
55 1055 G. S. S. Rajagopal	1073 G. S. S. Rajagopal ..	..
56 1056 G. S. S. Rajagopal	1074 G. S. S. Rajagopal ..	..
57 1057 G. S. S. Rajagopal	1075 G. S. S. Rajagopal ..	..
58 1058 G. S. S. Rajagopal	1076 G. S. S. Rajagopal ..	..
59 1059 G. S. S. Rajagopal	1077 G. S. S. Rajagopal ..	..
60 1060 G. S. S. Rajagopal	1078 G. S. S. Rajagopal ..	..
61 1061 G. S. S. Rajagopal	1079 G. S. S. Rajagopal ..	..
62 1062 G. S. S. Rajagopal	1080 G. S. S. Rajagopal ..	..
63 1063 G. S. S. Rajagopal	1081 G. S. S. Rajagopal ..	..
64 1064 G. S. S. Rajagopal	1082 G. S. S. Rajagopal ..	..
65 1065 G. S. S. Rajagopal	1083 G. S. S. Rajagopal ..	..
66 1066 G. S. S. Rajagopal	1084 G. S. S. Rajagopal ..	..
67 1067 G. S. S. Rajagopal	1085 G. S. S. Rajagopal ..	..
68 1068 G. S. S. Rajagopal	1086 G. S. S. Rajagopal ..	..
69 1069 G. S. S. Rajagopal	1087 G. S. S. Rajagopal ..	..
70 1070 G. S. S. Rajagopal	1088 G. S. S. Rajagopal ..	..
71 1071 G. S. S. Rajagopal	1089 G. S. S. Rajagopal ..	..
72 1072 G. S. S. Rajagopal	1090 G. S. S. Rajagopal ..	..
73 1073 G. S. S. Rajagopal	1091 G. S. S. Rajagopal ..	..
74 1074 G. S. S. Rajagopal	1092 G. S. S. Rajagopal ..	..
75 1075 G. S. S. Rajagopal	1093 G. S. S. Rajagopal ..	..
76 1076 G. S. S. Rajagopal	1094 G. S. S. Rajagopal ..	..
77 1077 G. S. S. Rajagopal	1095 G. S. S. Rajagopal ..	..
78 1078 G. S. S. Rajagopal	1096 G. S. S. Rajagopal ..	..
79 1079 G. S. S. Rajagopal	1097 G. S. S. Rajagopal ..	..
80 1080 G. S. S. Rajagopal	1098 G. S. S. Rajagopal ..	..
81 1081 G. S. S. Rajagopal	1099 G. S. S. Rajagopal ..	..
82 1082 G. S. S. Rajagopal	1100 G. S. S. Rajagopal ..	..
83 1083 G. S. S. Rajagopal	1101 G. S. S. Rajagopal ..	..
84 1084 G. S. S. Rajagopal	1102 G. S. S. Rajagopal ..	..
85 1085 G. S. S. Rajagopal	1103 G. S. S. Rajagopal ..	..
86 1086 G. S. S. Rajagopal	1104 G. S. S. Rajagopal ..	..
87 1087 G. S. S. Rajagopal	1105 G. S. S. Rajagopal ..	..
88 1088 G. S. S. Rajagopal	1106 G. S. S. Rajagopal ..	..
89 1089 G. S. S. Rajagopal	1107 G. S. S. Rajagopal ..	..
90 1090 G. S. S. Rajagopal	1108 G. S. S. Rajagopal ..	..
91 1091 G. S. S. Rajagopal	1109 G. S. S. Rajagopal ..	..
92 1092 G. S. S. Rajagopal	1110 G. S. S. Rajagopal ..	..
93 1093 G. S. S. Rajagopal	1111 G. S. S. Rajagopal ..	..
94 1094 G. S. S. Rajagopal	1112 G. S. S. Rajagopal ..	..
95 1095 G. S. S. Rajagopal	1113 G. S. S. Rajagopal ..	..
96 1096 G. S. S. Rajagopal	1114 G. S. S. Rajagopal ..	..
97 1097 G. S. S. Rajagopal	1115 G. S. S. Rajagopal ..	..
98 1098 G. S. S. Rajagopal	1116 G. S. S. Rajagopal ..	..
99 1099 G. S. S. Rajagopal	1117 G. S. S. Rajagopal
100 1100 G. S. S. Rajagopal	1118 G. S. S. Rajagopal

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[illegible]

PARTIAL DIFFERENTIALS GRADE

Year 5/6

[illegible]

References

[illegible]

FREE-BAND OUTLINE DRAWING (STANDARD GRADE—cont.)

Register number and name of musician		Where stationed.		Register number and name of musician		Where stationed.	
1261	Yukhan, S. J. (Soprano)	..	..	1430	Ortiz, F. (Soprano)	..	..
1262	Yukhan, S. J. (Soprano)	..	..	1431	K. L. (Soprano)	..	..
1263	Y. (Soprano)	..	..	1432	K. L. (Soprano)	..	..
1264	M. (Soprano)	..	..	1433	K. L. (Soprano)	..	..
1265	A. T. (Soprano)	..	..	1434	K. L. (Soprano)	..	..
1266	T. C. (Soprano)	..	..	1435	K. L. (Soprano)	..	..
1267	M. (Soprano)	..	..	1436	K. L. (Soprano)	..	..
1268	M. (Soprano)	..	..	1437	K. L. (Soprano)	..	..
1269	M. (Soprano)	..	..	1438	K. L. (Soprano)	..	..
1270	M. (Soprano)	..	..	1439	K. L. (Soprano)	..	..
1271	M. (Soprano)	..	..	1440	K. L. (Soprano)	..	..
1272	M. (Soprano)	..	..	1441	K. L. (Soprano)	..	..
1273	M. (Soprano)	..	..	1442	K. L. (Soprano)	..	..
1274	M. (Soprano)	..	..	1443	K. L. (Soprano)	..	..
1275	M. (Soprano)	..	..	1444	K. L. (Soprano)	..	..
1276	M. (Soprano)	..	..	1445	K. L. (Soprano)	..	..
1277	M. (Soprano)	..	..	1446	K. L. (Soprano)	..	..
1278	M. (Soprano)	..	..	1447	K. L. (Soprano)	..	..
1279	M. (Soprano)	..	..	1448	K. L. (Soprano)	..	..
1280	M. (Soprano)	..	..	1449	K. L. (Soprano)	..	..
1281	M. (Soprano)	..	..	1450	K. L. (Soprano)	..	..
1282	M. (Soprano)	..	..	1451	K. L. (Soprano)	..	..
1283	M. (Soprano)	..	..	1452	K. L. (Soprano)	..	..
1284	M. (Soprano)	..	..	1453	K. L. (Soprano)	..	..
1285	M. (Soprano)	..	..	1454	K. L. (Soprano)	..	..
1286	M. (Soprano)	..	..	1455	K. L. (Soprano)	..	..
1287	M. (Soprano)	..	..	1456	K. L. (Soprano)	..	..
1288	M. (Soprano)	..	..	1457	K. L. (Soprano)	..	..
1289	M. (Soprano)	..	..	1458	K. L. (Soprano)	..	..
1290	M. (Soprano)	..	..	1459	K. L. (Soprano)	..	..
1291	M. (Soprano)	..	..	1460	K. L. (Soprano)	..	..
1292	M. (Soprano)	..	..	1461	K. L. (Soprano)	..	..
1293	M. (Soprano)	..	..	1462	K. L. (Soprano)	..	..
1294	M. (Soprano)	..	..	1463	K. L. (Soprano)	..	..
1295	M. (Soprano)	..	..	1464	K. L. (Soprano)	..	..
1296	M. (Soprano)	..	..	1465	K. L. (Soprano)	..	..
1297	M. (Soprano)	..	..	1466	K. L. (Soprano)	..	..
1298	M. (Soprano)	..	..	1467	K. L. (Soprano)	..	..
1299	M. (Soprano)	..	..	1468	K. L. (Soprano)	..	..
1300	M. (Soprano)	..	..	1469	K. L. (Soprano)	..	..
1301	M. (Soprano)	..	..	1470	K. L. (Soprano)	..	..
1302	M. (Soprano)	..	..	1471	K. L. (Soprano)	..	..
1303	M. (Soprano)	..	..	1472	K. L. (Soprano)	..	..
1304	M. (Soprano)	..	..	1473	K. L. (Soprano)	..	..
1305	M. (Soprano)	..	..	1474	K. L. (Soprano)	..	..
1306	M. (Soprano)	..	..	1475	K. L. (Soprano)	..	..
1307	M. (Soprano)	..	..	1476	K. L. (Soprano)	..	..
1308	M. (Soprano)	..	..	1477	K. L. (Soprano)	..	..
1309	M. (Soprano)	..	..	1478	K. L. (Soprano)	..	..
1310	M. (Soprano)	..	..	1479	K. L. (Soprano)	..	..
1311	M. (Soprano)	..	..	1480	K. L. (Soprano)	..	..
1312	M. (Soprano)	..	..	1481	K. L. (Soprano)	..	..
1313	M. (Soprano)	..	..	1482	K. L. (Soprano)	..	..
1314	M. (Soprano)	..	..	1483	K. L. (Soprano)	..	..
1315	M. (Soprano)	..	..	1484	K. L. (Soprano)	..	..
1316	M. (Soprano)	..	..	1485	K. L. (Soprano)	..	..
1317	M. (Soprano)	..	..	1486	K. L. (Soprano)	..	..
1318	M. (Soprano)	..	..	1487	K. L. (Soprano)	..	..
1319	M. (Soprano)	..	..	1488	K. L. (Soprano)	..	..
1320	M. (Soprano)	..	..	1489	K. L. (Soprano)	..	..
1321	M. (Soprano)	..	..	1490	K. L. (Soprano)	..	..
1322	M. (Soprano)	..	..	1491	K. L. (Soprano)	..	..
1323	M. (Soprano)	..	..	1492	K. L. (Soprano)	..	..
1324	M. (Soprano)	..	..	1493	K. L. (Soprano)	..	..
1325	M. (Soprano)	..	..	1494	K. L. (Soprano)	..	..
1326	M. (Soprano)	..	..	1495	K. L. (Soprano)	..	..
1327	M. (Soprano)	..	..	1496	K. L. (Soprano)	..	..
1328	M. (Soprano)	..	..	1497	K. L. (Soprano)	..	..
1329	M. (Soprano)	..	..	1498	K. L. (Soprano)	..	..
1330	M. (Soprano)	..	..	1499	K. L. (Soprano)	..	..
1331	M. (Soprano)	..	..	1500	K. L. (Soprano)	..	..
1332	M. (Soprano)	..	..	1501	K. L. (Soprano)	..	..
1333	M. (Soprano)	..	..	1502	K. L. (Soprano)	..	..
1334	M. (Soprano)	..	..	1503	K. L. (Soprano)	..	..
1335	M. (Soprano)	..	..	1504	K. L. (Soprano)	..	..
1336	M. (Soprano)	..	..	1505	K. L. (Soprano)	..	..
1337	M. (Soprano)	..	..	1506	K. L. (Soprano)	..	..
1338	M. (Soprano)	..	..	1507	K. L. (Soprano)	..	..
1339	M. (Soprano)	..	..	1508	K. L. (Soprano)	..	..
1340	M. (Soprano)	..	..	1509	K. L. (Soprano)	..	..
1341	M. (Soprano)	..	..	1510	K. L. (Soprano)	..	..
1342	M. (Soprano)	..	..	1511	K. L. (Soprano)	..	..
1343	M. (Soprano)	..	..	1512	K. L. (Soprano)	..	..
1344	M. (Soprano)	..	..	1513	K. L. (Soprano)	..	..
1345	M. (Soprano)	..	..	1514	K. L. (Soprano)	..	..
1346	M. (Soprano)	..	..	1515	K. L. (Soprano)	..	..
1347	M. (Soprano)	..	..	1516	K. L. (Soprano)	..	..
1348	M. (Soprano)	..	..	1517	K. L. (Soprano)	..	..
1349	M. (Soprano)	..	..	1518	K. L. (Soprano)	..	..
1350	M. (Soprano)	..	..	1519	K. L. (Soprano)	..	..
1351	M. (Soprano)	..	..	1520	K. L. (Soprano)	..	..
1352	M. (Soprano)	..	..	1521	K. L. (Soprano)	..	..
1353	M. (Soprano)	..	..	1522	K. L. (Soprano)	..	..
1354	M. (Soprano)	..	..	1523	K. L. (Soprano)	..	..
1355	M. (Soprano)	..	..	1524	K. L. (Soprano)	..	..
1356	M. (Soprano)	..	..	1525	K. L. (Soprano)	..	..
1357	M. (Soprano)	..	..	1526	K. L. (Soprano)	..	..
1358	M. (Soprano)	..	..	1527	K. L. (Soprano)	..	..
1359	M. (Soprano)	..	..	1528	K. L. (Soprano)	..	..
1360	M. (Soprano)	..	..	1529	K. L. (Soprano)	..	..
1361	M. (Soprano)	..	..	1530	K. L. (Soprano)	..	..
1362	M. (Soprano)	..	..	1531	K. L. (Soprano)	..	..
1363	M. (Soprano)	..	..	1532	K. L. (Soprano)	..	..
1364	M. (Soprano)	..	..	1533	K. L. (Soprano)	..	..
1365	M. (Soprano)	..	..	1534	K. L. (Soprano)	..	..
1366	M. (Soprano)	..	..	1535	K. L. (Soprano)	..	..
1367	M. (Soprano)	..	..	1536	K. L. (Soprano)	..	..
1368	M. (Soprano)	..	..	1537	K. L. (Soprano)	..	..
1369	M. (Soprano)	..	..	1538	K. L. (Soprano)	..	..
1370	M. (Soprano)	..	..	1539	K. L. (Soprano)	..	..
1371	M. (Soprano)	..	..	1540	K. L. (Soprano)	..	..
1372	M. (Soprano)	..	..	1541	K. L. (Soprano)	..	..
1373	M. (Soprano)	..	..	1542	K. L. (Soprano)	..	..
1374	M. (Soprano)	..	..	1543	K. L. (Soprano)	..	..
1375	M. (Soprano)	..	..	1544	K. L. (Soprano)	..	..
1376	M. (Soprano)	..	..	1545	K. L. (Soprano)	..	..
1377	M. (Soprano)	..	..	1546	K. L. (Soprano)	..	..
1378	M. (Soprano)	..	..	1547	K. L. (Soprano)	..	..
1379	M. (Soprano)	..	..	1548	K. L. (Soprano)	..	..
1380	M. (Soprano)	..	..	1549	K. L. (Soprano)	..	..
1381	M. (Soprano)	..	..	1550	K. L. (Soprano)	..	..
1382	M. (Soprano)	..	..	1551	K. L. (Soprano)	..	..
1383	M. (Soprano)	..	..	1552	K. L. (Soprano)	..	..
1384	M. (Soprano)	..	..	1553	K. L. (Soprano)	..	..
1385	M. (Soprano)	..	..	1554	K. L. (Soprano)	..	..
1386	M. (Soprano)	..	..	1555	K. L. (Soprano)	..	..
1387	M. (Soprano)	..	..	1556	K. L. (Soprano)	..	..
1388	M. (Soprano)	..	..	1557	K. L. (Soprano)	..	..
1389	M. (Soprano)	..	..	1558	K. L. (Soprano)	..	..
1390	M. (Soprano)	..	..	1559	K. L. (Soprano)	..	..
1391	M. (Soprano)	..	..	1560	K. L. (Soprano)	..	..
1392	M. (Soprano)	..	..	1561	K. L. (Soprano)	..	..
1393	M. (Soprano)	..	..	1562	K. L. (Soprano)	..	..
1394	M. (Soprano)	..	..	1563	K. L. (Soprano)	..	..
1395	M. (Soprano)	..	..	1564	K. L. (Soprano)	..	..
1396	M. (Soprano)	..	..	1565	K. L. (Soprano)	..	..
1397	M. (Soprano)	..	..	1566	K. L. (Soprano)	..	..
1398	M. (Soprano)	..	..	1567	K. L. (Soprano)	..	..
1399	M. (Soprano)	..	..	1568	K. L. (Soprano)	..	..
1400	M. (Soprano)	..	..	1569	K. L. (Soprano)	..	..

Office of the Director, Port St. George, Bonaire.
 Notice: 2nd January 1920

TECHNICAL TEACHERS' CERTIFICATE EXAMINATIONS, 1919-1920.

The following candidates are declared to have passed the Technical Teachers' Certificate Examinations held in 1919-20.

2. Certificates will be forwarded in due season to the heads of the institutions in which the candidates were attached at the time of the submission of their applications for admission to the examinations.

[N.B.—Applicants from successful candidates for information as to the names of subjects and so on should be.]

Register number and name of candidate.	Course of examination.	Subject.	Grade.	Class in which passed.
1. T. A. Sridharanarath ..	Madras ..	Technical Officer Drawing ..	Advanced ..	Second.
2. K. Srinivas ..	Do. ..	Do. ..	Advanced ..	Do.
3. M. Srinivas ..	Do. ..	Do. ..	Advanced ..	First.
4. G. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
5. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
6. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
7. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
8. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
9. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
10. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
11. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
12. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
13. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
14. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
15. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
16. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
17. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
18. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
19. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
20. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
21. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
22. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
23. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
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26. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
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28. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
29. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
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32. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
33. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
34. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
35. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
36. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
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38. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
39. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
40. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
41. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
42. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
43. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
44. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
45. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
46. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
47. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
48. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
49. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
50. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
51. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
52. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
53. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
54. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
55. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
56. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
57. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
58. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
59. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
60. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
61. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
62. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
63. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
64. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
65. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
66. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
67. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
68. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
69. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
70. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
71. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
72. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
73. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
74. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
75. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
76. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
77. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
78. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
79. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
80. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
81. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
82. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
83. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
84. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
85. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
86. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
87. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
88. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
89. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
90. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
91. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
92. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
93. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
94. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
95. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
96. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
97. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
98. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
99. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.
100. S. Srinivas ..	Do. ..	Do. ..	Do. ..	Do.

Office of the Council for Govt. Examinations,
Madras, 27th January 1923.

EXAMINATION FOR TEACHERS' CERTIFICATES IN DRILL AND GYMNASTICS, 1919.

The following candidates are declared to have passed the Examination for Teachers' Certificates in Drill and Gymnastics held at Hulsea on December 1919.

Certificates will be forwarded to the candidates to the heads of institutions in which the teachers were educated.

[N.B.—Applications from successful candidates asking for information as to the range of duties will not be attended to.]

Serial number and name of candidate.	Institution in which the candidate was trained.	Period of training.	
		From	To
First Class.			
1. Josephine Robinson	Town High School, Owerri	January 1919	December 1919.
2. F. N. Nwagwu	Government Training School, Owerri.	Do.	Do.
3. F. N. Nwagwu	Do.	Do.	Do.
Second Class.			
4. Nwaka Nwagwu	Town High School, Owerri	January 1919	December 1919.
5. Nwagwu Chinyere	Do.	Do.	Do.
6. Chinyere Nwagwu	Do.	Do.	Do.
7. Nwagwu Nwagwu	Do.	Do.	Do.
8. Chinyere Nwagwu	Do.	Do.	Do.
9. Nwagwu Nwagwu	Do.	Do.	Do.
10. Nwagwu Nwagwu	Do.	Do.	Do.
11. Nwagwu Nwagwu	Do.	Do.	Do.
12. Nwagwu Nwagwu	Do.	Do.	Do.
13. Nwagwu Nwagwu	Do.	Do.	Do.
14. Nwagwu Nwagwu	Do.	Do.	Do.
15. Nwagwu Nwagwu	Do.	Do.	Do.
16. Nwagwu Nwagwu	Do.	Do.	Do.
17. Nwagwu Nwagwu	Do.	Do.	Do.
18. Nwagwu Nwagwu	Do.	Do.	Do.
19. Nwagwu Nwagwu	Do.	Do.	Do.
20. Nwagwu Nwagwu	Do.	Do.	Do.
21. Nwagwu Nwagwu	Do.	Do.	Do.
22. Nwagwu Nwagwu	Do.	Do.	Do.
23. Nwagwu Nwagwu	Do.	Do.	Do.
24. Nwagwu Nwagwu	Do.	Do.	Do.
25. Nwagwu Nwagwu	Do.	Do.	Do.
26. Nwagwu Nwagwu	Do.	Do.	Do.
27. Nwagwu Nwagwu	Do.	Do.	Do.
28. Nwagwu Nwagwu	Do.	Do.	Do.
29. Nwagwu Nwagwu	Do.	Do.	Do.
30. Nwagwu Nwagwu	Do.	Do.	Do.
31. Nwagwu Nwagwu	Do.	Do.	Do.
32. Nwagwu Nwagwu	Do.	Do.	Do.
33. Nwagwu Nwagwu	Do.	Do.	Do.
34. Nwagwu Nwagwu	Do.	Do.	Do.
35. Nwagwu Nwagwu	Do.	Do.	Do.
36. Nwagwu Nwagwu	Do.	Do.	Do.
37. Nwagwu Nwagwu	Do.	Do.	Do.
38. Nwagwu Nwagwu	Do.	Do.	Do.
39. Nwagwu Nwagwu	Do.	Do.	Do.
40. Nwagwu Nwagwu	Do.	Do.	Do.
41. Nwagwu Nwagwu	Do.	Do.	Do.
42. Nwagwu Nwagwu	Do.	Do.	Do.
43. Nwagwu Nwagwu	Do.	Do.	Do.
44. Nwagwu Nwagwu	Do.	Do.	Do.
45. Nwagwu Nwagwu	Do.	Do.	Do.
46. Nwagwu Nwagwu	Do.	Do.	Do.
47. Nwagwu Nwagwu	Do.	Do.	Do.
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51. Nwagwu Nwagwu	Do.	Do.	Do.
52. Nwagwu Nwagwu	Do.	Do.	Do.
53. Nwagwu Nwagwu	Do.	Do.	Do.
54. Nwagwu Nwagwu	Do.	Do.	Do.
55. Nwagwu Nwagwu	Do.	Do.	Do.
56. Nwagwu Nwagwu	Do.	Do.	Do.
57. Nwagwu Nwagwu	Do.	Do.	Do.
58. Nwagwu Nwagwu	Do.	Do.	Do.
59. Nwagwu Nwagwu	Do.	Do.	Do.
60. Nwagwu Nwagwu	Do.	Do.	Do.
61. Nwagwu Nwagwu	Do.	Do.	Do.
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63. Nwagwu Nwagwu	Do.	Do.	Do.
64. Nwagwu Nwagwu	Do.	Do.	Do.
65. Nwagwu Nwagwu	Do.	Do.	Do.
66. Nwagwu Nwagwu	Do.	Do.	Do.
67. Nwagwu Nwagwu	Do.	Do.	Do.
68. Nwagwu Nwagwu	Do.	Do.	Do.
69. Nwagwu Nwagwu	Do.	Do.	Do.
70. Nwagwu Nwagwu	Do.	Do.	Do.
71. Nwagwu Nwagwu	Do.	Do.	Do.
72. Nwagwu Nwagwu	Do.	Do.	Do.
73. Nwagwu Nwagwu	Do.	Do.	Do.
74. Nwagwu Nwagwu	Do.	Do.	Do.
75. Nwagwu Nwagwu	Do.	Do.	Do.
76. Nwagwu Nwagwu	Do.	Do.	Do.
77. Nwagwu Nwagwu	Do.	Do.	Do.
78. Nwagwu Nwagwu	Do.	Do.	Do.
79. Nwagwu Nwagwu	Do.	Do.	Do.
80. Nwagwu Nwagwu	Do.	Do.	Do.
81. Nwagwu Nwagwu	Do.	Do.	Do.
82. Nwagwu Nwagwu	Do.	Do.	Do.
83. Nwagwu Nwagwu	Do.	Do.	Do.
84. Nwagwu Nwagwu	Do.	Do.	Do.
85. Nwagwu Nwagwu	Do.	Do.	Do.
86. Nwagwu Nwagwu	Do.	Do.	Do.
87. Nwagwu Nwagwu	Do.	Do.	Do.
88. Nwagwu Nwagwu	Do.	Do.	Do.
89. Nwagwu Nwagwu	Do.	Do.	Do.
90. Nwagwu Nwagwu	Do.	Do.	Do.
91. Nwagwu Nwagwu	Do.	Do.	Do.
92. Nwagwu Nwagwu	Do.	Do.	Do.
93. Nwagwu Nwagwu	Do.	Do.	Do.
94. Nwagwu Nwagwu	Do.	Do.	Do.
95. Nwagwu Nwagwu	Do.	Do.	Do.
96. Nwagwu Nwagwu	Do.	Do.	Do.
97. Nwagwu Nwagwu	Do.	Do.	Do.
98. Nwagwu Nwagwu	Do.	Do.	Do.
99. Nwagwu Nwagwu	Do.	Do.	Do.
100. Nwagwu Nwagwu	Do.	Do.	Do.

Serial number and name of candidate.	Examination at which the candidate was licensed.	Period of teaching.	
		From	To
SCHOOL CLASS—cont.			
41. T. Mathewson Gray	C.M.S. High School, Port- St. G.	March 1917	December 1918.
42. F. Alford	Do.	Do.	Do.
43. A. B. Managohararam Pillai	Do.	January 1919	Do.
44. T. A. Managohararam Apper	Do.	Do.	Do.
45. T. M. S. Managohararam	Government Training School, Colombo.	Do.	Do.
46. W. V. Apper	Do.	Do.	Do.
47. M. Apper	Do.	Do.	Do.
48. T. Apper	Do.	Do.	Do.
49. T. Apper	Do.	Do.	Do.
50. T. Apper	Do.	Do.	Do.
51. T. Apper	Do.	Do.	Do.
52. T. Apper	Do.	Do.	Do.
53. T. Apper	Do.	Do.	Do.
54. T. Apper	Do.	Do.	Do.
55. T. Apper	Do.	Do.	Do.
56. T. Apper	Do.	Do.	Do.
57. T. Apper	Do.	Do.	Do.
58. T. Apper	Do.	Do.	Do.
59. T. Apper	Do.	Do.	Do.
60. T. Apper	Do.	Do.	Do.
61. T. Apper	Do.	Do.	Do.
62. T. Apper	Do.	Do.	Do.
63. T. Apper	Do.	Do.	Do.
64. T. Apper	Do.	Do.	Do.
65. T. Apper	Do.	Do.	Do.
66. T. Apper	Do.	Do.	Do.
67. T. Apper	Do.	Do.	Do.
68. T. Apper	Do.	Do.	Do.
69. T. Apper	Do.	Do.	Do.
70. T. Apper	Do.	Do.	Do.
71. T. Apper	Do.	Do.	Do.
72. T. Apper	Do.	Do.	Do.
73. T. Apper	Do.	Do.	Do.
74. T. Apper	Do.	Do.	Do.
75. T. Apper	Do.	Do.	Do.
76. T. Apper	Do.	Do.	Do.
77. T. Apper	Do.	Do.	Do.
78. T. Apper	Do.	Do.	Do.
79. T. Apper	Do.	Do.	Do.
80. T. Apper	Do.	Do.	Do.
81. T. Apper	Do.	Do.	Do.
82. T. Apper	Do.	Do.	Do.
83. T. Apper	Do.	Do.	Do.
84. T. Apper	Do.	Do.	Do.
85. T. Apper	Do.	Do.	Do.
86. T. Apper	Do.	Do.	Do.
87. T. Apper	Do.	Do.	Do.
88. T. Apper	Do.	Do.	Do.
89. T. Apper	Do.	Do.	Do.
90. T. Apper	Do.	Do.	Do.
91. T. Apper	Do.	Do.	Do.
92. T. Apper	Do.	Do.	Do.
93. T. Apper	Do.	Do.	Do.
94. T. Apper	Do.	Do.	Do.
95. T. Apper	Do.	Do.	Do.
96. T. Apper	Do.	Do.	Do.
97. T. Apper	Do.	Do.	Do.
98. T. Apper	Do.	Do.	Do.
99. T. Apper	Do.	Do.	Do.
100. T. Apper	Do.	Do.	Do.

(By order.)

Office of the Commr. for Govt. Examinations,
Madras, 17th January 1929.

D. A. HOTDAY,
Secretary.



Published by Authority

No. 47

MADRID, TUESDAY EVENING, JANUARY 21, 1908.

(Furuta, 1984, p. 10)

Part III.—Miscellaneous Notifications.

CONTENTS

[illegible]

APPOINTMENTS, LEAVE, &c.

HARRIS ET AL.

Extension of Leave.—M.R. No. T. K. Subramanyas Ayyar Assttd. District Registrar, extension of privilege leave up to the 15th February 1926 inclusive under article 240 of the Civil Service Regulations and G.O. No. 171, Pressed, dated the 19th March 1915.

Medica, 20th January 1980.

The following positions, appointments and postings of Sub-Registrars are ordered :-

Figure 10.10

On August 10, 1919, the death of H. B. Sp. F. T. Vikram Prakash, Sub-Registrar, seventh grade, on the 10th December 1919.

(With effect from the 31st December 2019.)

M.R. Dr. Datta Krishnakumari, from the seventh grade, who, for her, to correct grade

M.R. By. Dattā Kishanpurwaja, from the seventh grade, sub. pro. loc. to seventh grade
M.R. By. Vaidikant Mishra, from eighth grade to seventh grade, sub. pro. loc.

As a member of the IFTWMA, you will:

Consequent on the above-mentioned vacancy and the opening of three new offices, viz., Pular (Thamshy), Kerasar and Vah. Madras (Madras), the following Probationary Sub-Inspectors are appointed Sub-Inspectors, eighth grade, with effect from the date against each:—

Ch-Hagibans, eight grade, with effect from 1960 state of Kansas				
C. Beyette	ss	ss	ss	3rd December 1928
C. E. Kambhanta Kerep	ss	ss	ss	3rd January 1929
Y. Hagibans, Kambhanta	ss	ss	ss	3rd January 1929
C. B. Kambhanta	ss	ss	ss	3rd January 1929

Free online.

M. R. Sg. G. Rajaraja, Sub-Registrar, eighth grade, sitting at Pattikonda, in Pattikonda.

Dr. R. S. G. Rajagaya, Sub-Registrar, eighth grade, sitting at Pudukottai, in Pudukottai District, Madras.

M.S.Ry. A. Muralidhar Pillai, from Supervisor, second grade, temporary rank, to Overseer, first grade, permanent.

M.S.Ry. S. Vaidyanatha Ayyar, Overseer, first grade, temporary rank, to Overseer, second grade, permanent.

Leave.—Under note (2) in article 116 of the Civil Service Regulations, M.S.Ry. S. Subrahmaniam Pan, Temporary Upper Subordinate on Rs. 70, Technical Division, is granted extraordinary leave without allowance for three months with effect from the date of relief.

Transfers and Promotions.

(With effect from 15th November 1918, see M.S.Ry. S. Venkatesh Reddy, Overseer, first grade, temporary rank, on leave on medical certificate.)

M.S.Ry. K. R. Subrahmanya Ayyar, from Overseer, second grade, to Overseer, first grade, temporary rank.

(With effect from 15th November 1918, in consequence of the return to duty of M.S.Ry. S. Subodh Ayyar, Supervisor, second grade, temporary rank, from leave on medical certificate.)

M.S.Ry. K. R. Subrahmanya Ayyar, from Overseer, first grade, temporary rank, to Overseer, second grade, permanent.

The selection of M.S.Ry. S. Vaidyanatha Ayyar from Overseer, first grade, temporary rank, to Overseer, second grade, permanent, notified in Part II of the Fort St. George Gazette, dated 24th January 1918, is hereby cancelled.

(With effect from 1st November 1918, in consequence of the return of M.S.Ry. T. Venkateswararao Vaidyanatha Ayyar Amangal, Sub-Engineer, fifth grade, from leave on sick leave.)

M.S.Ry. S. Subodh Ayyar, from Supervisor, second grade, temporary rank, to Overseer, first grade, permanent.

M.S.Ry. S. Vaidyanatha Ayyar, from Overseer, first grade, temporary rank, to Overseer, second grade, permanent.

(With effect from 1st December 1918, see Staff Sergeant Alexander Young, Sub-Engineer, sixth grade, previously permanent, on leave on private affairs.)

M.S.Ry. E. Venkateswararao Ayyar, from Supervisor, second grade, temporary rank, to Supervisor, first grade, temporary rank.

M.S.Ry. S. Subodh Ayyar, from Overseer, first grade, permanent, to Supervisor, second grade, temporary rank.

M.S.Ry. S. Vaidyanatha Ayyar, from Overseer, second grade, permanent, to Overseer, first grade, temporary rank.

W. J. J. HOWLEY,
Chief Engineer, F.M.D. (General and Irrigation).

Madras, 29th January 1919.

Transfer.—M.S.Ry. S. R. Subrahmanya Ayyar, Temporary Upper Subordinate on Rs. 175, order of transfer from the Survey Division to the Engineering Division, as transferred to the Madras Southern Division for charge of the Venkateswara subdivision. This transfer commences with 1st January 1919 and travelling allowance.

Madras, 11th January 1919.

Appointment.—M.S.Ry. P. R. Subrahmanya Ayyar, Temporary Upper Subordinate on Rs. 40, posted to the staff in Chief Engineer's Memorandum No. 5470-2/19 13, dated 6th January 1919, is reported to the Engineer in place of M.S.Ry. D. S. Venkateswara, who is granted leave subject to recall and who will go there on his return.

Madras, 11th January 1919.

Posting.—Staff Sergeant Herbert Cawthorpe, Supervisor, first grade, temporary, posted to this grade in Chief Engineer's Memorandum No. 444-D, dated 15th January 1919, is reported to the Madras South Western Division, for taking stock of the stores in the Divisional Workshop. This cancels the posting of M.S.Ry. V. S. Subrahmanya Ayyar for stock-taking.

M. B. BHARADWAJ,
Superintending Engineer, I Circle.

Madras, 29th January 1919.

Transfer.—(1) M.S.Ry. T. Venkateswara Ayyar Amangal, temporary Sub-Engineer, from the Madras Western Division to the Madras Southern Division for charge of the Venkateswara subdivision. To work first.

(2) M.S.Ry. N. V. Subrahmanya Ayyar Amangal, Temporary Sub-Engineer, from Madras Southern Division to the Madras Southern Division for charge of the Venkateswara subdivision. To join on relief by M.S.Ry. N. Venkateswara Ayyar.

(3) M.S.Ry. R. Subrahmanya Ayyar Amangal, temporary Sub-Engineer, from the Madras Southern Division to Madras Western Division for charge of Rs. 11 subdivisions. To join on relief by M.S.Ry. S. V. Subrahmanya Ayyar.

Madras, 29th January 1919.

Leave.—Under article 116 of the Civil Service Regulations, M.S.Ry. S. Nageswaramurti, Overseer, second grade, Drawing office, Superintending Engineer's Office, II Circle, is granted privilege leave for three months with effect from 29th January 1919 onwards.

Madras, 29th January 1919.

L. D. VENKATARAMA AYYAR,
Superintending Engineer, II Circle.

Transfer.—M. H. Ry. G. Subashanaya Ayyar, temporary Upper Sub-Engineer, Cochin division, is, on the expiry of his leave, transferred to the Kottarakkott division.

This transfer carries with it a return to normal pay and travelling allowance.

Bellary, 26th January 1933.

Promotion.—M. H. Ry. T. A. Venkateshiah Ayyar, Assistant, Supervisory and Temporary Sub-Engineer, as noted at Bellary by M. H. Ry. N. Desaiappa Ayyar, Assistant Engineer, is transferred to the Madanapalle division for the charge of the Tank Inspection Scheme Investigative Subdivision.

This carries his transfer to the Bellary division and that of M. H. Ry. K. Palanisamy Pillai to the Madanapalle division ordered in this office notification, dated the 13th January 1933.

Posting.—M. H. Ry. T. S. Virendrasah Ayyar, Assistant, Supervisory, Madanapalle division, is posted to the charge of the Tank Inspection Scheme Investigative Subdivision, Madanapalle, on immediate relief of M. H. Ry. L. S. Bhagtharai Ayyar, Assistant, and sent M. H. Ry. T. A. Venkateshiah Ayyar, as noted at Bellary.

J. M. M. PARKER,

Superintending Engineer, 1st Class.

Bellary, 26th January 1933.

Leave and posting.—M. H. Ry. H. Ramaswami Pillai, Assistant, Sub-Engineer, fourth grade, is granted privilege leave for four months under article 360, Civil Service Regulations and B.N. No. 173, Madras, dated 14th March 1932.

M. H. Ry. C. A. Rajagopala Ayyangar, Assistant, Temporary Sub-Engineer, sixth grade, is, on return from leave, posted to the Salem subdivision, Tank Inspection Scheme division, IV Circle.

N. V. ARUNTHANAYAKA MUDALIYAR,
Superintending Engineer, IV Circle.

Quilicherry, 18th/19th January 1933.

Posting and transfer.—With reference to G.O. No. 1889 W., dated 24th December 1932, authorising the constitution of a temporary subdivision in South Presidency division for the working of the Government Brass and Foundry works the following posting and transfer is ordered:—

M. H. Ry. S. V. Kamakshiah Pillai, temporary Sub-Engineer, on relief of M. H. Ry. K. Sundaram Ayyar, to Coimbatore subdivision.

M. EGGS,

Superintending Engineer, F Circle.

Madras, 13th January 1933.

Posting.—Mr. O. S. Scott, temporary Engineer, transferred to this circle as Chief Engineer's Public Works Department, notification No. 216 C, dated 14th January 1933, is posted to the Madras division for charge of the District subdivision in relief of M. H. Ry. G. M. Ramaswami Ayyangar, Assistant, 2nd S.D., Assistant Engineer.

G. S. SANA AYYAR,

Superintending Engineer, VI Circle.

Trichinopoly, 16th January 1933.

Leave.—M. H. Ry. K. K. Narayana Ayyar, Divisional Engineer, second grade, is granted privilege leave for two months and five days from the 2nd January 1933, in continuation of the Christmas Holidays, and in accordance of the leave granted in Notification No. 1095-D, dated 22nd December 1932, of the Port of George Roads of the 6th January 1933.

A. V. RAMOLINGA AYYAR,

Superintending Engineer, VII Circle.

Madras, 15th January 1933.

AGRICULTURE

Constitution.—M. H. Ry. C. K. Srikrishna Ayyangar is appointed as Assistant in Economic Botany on No. 124-B-125 with effect from 2nd January 1933.

Madras, 14th January 1933.

Leave.—M. H. Ry. T. V. Rajagopalachari, Senior Teaching Assistant, College of Agriculture, is granted privilege leave from the 2nd to 15th January 1933 in continuation of Christmas holidays.

R. C. WOOD,

Deputy of Agriculture.

Madras, 23rd January 1933.

INDIAN FINANCE DEPARTMENT

Promotions.—Consequent on the change of promotions and provisions in the All India List of first and second grade Accounts for the period ending 31st June 1933, vide U. O. to Government, No. 100, of 1931, dated 2nd July 1932, and No. 1262 E/362-17, dated 26th July 1932, the following existing promotions in the Local list are made:—

(All Grade—No. 245)

Mr. M. Ramaswami Ayyar, officiating from 11th September 1932 to 10th October 1932 and from 20th May 1933 to 20th June 1933.

Mr. H. P. Hanumanthappa, officiating from 29th May 1933 to 16th June 1933.

(IV Grade—No. 204.)

Mr. N. Krishna Rao, officiating from 1st August 1918 to 20th September 1918 and from 7th October 1918 to 14th March 1919.

Mr. A. B. Sridhar Rao (passed second grade), officiating from 1st August 1918 to 27th May 1919.

Mr. V. Maruthi Madhavan, officiating from 27th March 1918 to 14th April 1919.

Mr. A. Ranganatha Reddy, officiating from 26th March 1919 to 25th March 1919.

Mr. F. Joseph Rao, officiating from 15th April 1918 to 16th April 1919 and from 22nd April 1918 to 25th June 1919. (Mr. F. V. Vasanthanari Rao on deputation will obtain a regular rank.)

Mr. O. Mahalingam Pillai, officiating from 24th April 1918 to 23rd May 1919 and from 20th May 1919 to 20th June 1919. (Mr. O. K. S. Narayan on deputation will obtain a regular rank.)

(V Grade—No. 104.)

Mr. M. Jagannathan Parthasarathy, officiating from 15th November 1918 to 22nd December 1918 and from 22nd December 1918 to 14th March 1919.

Mr. H. C. Venkataswamy Ayyar, officiating from 15th November 1918 to 15th December 1918, from 22nd December 1918 to 21st March 1919 and from 25th March 1919 to 26th March 1919.

Mr. C. J. Thevar, officiating from 1st August 1918 to 6th September 1918, from 1st November 1918 to 12th November 1918, from 13th December 1918 to 24th December 1918, from 17th March 1919 to 14th April 1919 and from 19th May 1919 to 20th May 1919.

Mr. N. S. Janakiah Ayyar, officiating from 1st August 1918 to 15th September 1918, from 22nd September 1918 to 15th October 1918, from 15th October 1918 to 2nd October 1919, from 22nd October 1918 to 25th November 1918, from 15th December 1918 to 15th December 1919 and from 22nd March 1919 to 25th June 1919.

Mr. V. Rameswami Dikshitar, officiating from 15th April 1918 to 15th April 1919, from 22nd April 1919 to 22nd May 1919 and from 20th May 1919 to 20th June 1919.

Mr. M. V. Krishnaswami Ayyar, officiating from 15th September 1918 to 22nd October 1918, from 22nd December 1918 to 15th December 1919, from 20th April 1919 to 20th May 1919 and from 20th June 1919 to 25th June 1919.

Mr. V. Rameswami Parthasarathy, officiating from 15th September 1918 to 12th September 1919, from 22nd September 1918 to 22nd September 1919, from 24th October 1918 to 10th October 1919 and from 14th October 1919 to 25th October 1919.

(VI Grade—No. 104.)

Mr. K. Ranganatha Ayyar, officiating from 6th January 1919 to 14th March 1919.

Mr. K. S. Vasudeva Ayyar, officiating from 15th November 1918 to 25th November 1918, from 22nd December 1918 to 14th March 1919 and from 14th March 1919 to 25th March 1919.

Mr. N. Subramanyam Ayyar, officiating from 1st August 1918, from 21st November 1918 to 15th December 1918, from 20th December 1918 to 2nd January 1919 and from 17th March 1919 to 14th April 1919.

Mr. C. Venkataswamy, officiating from 1st August 1918 to 25th August 1918, from 15th November 1918 to 15th December 1918, from 22nd November 1918 to 22nd December 1918, from 20th March 1919 to 20th April 1919 and 25th May 1919 to 25th May 1919.

Mr. V. P. Subramanyam Ayyar, officiating from 1st August 1918 to 6th September 1918, from 24th November 1918 to 15th December 1918, from 22nd December 1918 to 14th December 1918, from 15th April 1919 to 14th June 1919.

Mr. A. R. Subramanyam, officiating from 22nd October 1918 to 15th October 1919, from 22nd October 1918 to 22nd May 1919 and from 22nd May 1919 to 25th June 1919.

A. NEWMARCK,
Assistant-General.

Madras, 20th January 1920.

MEDICAL.

Patients.—Major J. E. Gibson, I.M.D., on return from military duty, is posted to the administrative charge of the Port and Marine Dispensary, and Assistant to the Port Health Officer, Madras, to fill a vacancy.

Temporary Civil Assistant Surgeon V. B. Rajanna, M.B. &c., on relief from the administrative charge of Port and Marine Dispensary, Madras, by Major J. E. Gibson, I.M.D., is posted to the Government General Hospital, Madras, to fill a vacancy.

Madras, 20th January 1920.

Patients.—Civil Assistant Surgeon E. V. Subramanyam Ayyar, M.B., on return from privilege leave, is posted to St. Bartholomew's Hospital, Colombo, via Temporary Civil Assistant Surgeon C. Subramanyam, M.B., &c.

(By order)

A. D. INGRAM, Major, I.M.S.,
Principal Assistant to the Surgeon-General.

Madras, 20th January 1920.

GENERAL NOTIFICATIONS.

PATENTS.

The following patented specifications of applications for patents, which have been accepted under section 4 of the Indian Patents and Designs Act of 1911, have been published and are for inspection free of charge at the Madras Record Office, Egmont. Copies of these specifications may be purchased at the Patent Office, 1, Queen's House Street, Calcutta, at the price of eight annas per copy.

Drawings for the guidance of inventors and others are given in the Indian Patents and Designs Act, 1902 (pages 18 and 19), and in the Indian Patents and Designs Rules, 1915 (pages 1 and 2). These should be consulted before an application is made to the Controller of Patents and Designs.

4892. General Electric Co. Improvements in and relating to the manufacture of steel.
 4893. The Lankeshbach Process, Incorporated. Improvements in or relating to certain methods of ore concentration.
 4894. U. Thomsen and O. A. Garsen. Improvements in high pressure brakes.
 4895. Norsk Hydro-Elektrisk Kæmpefabrikationsaktieselskab. Improvements in production of steels of pure iron.
 4897. J. H. R. Veldman, L. T. O. Buijs, and Coenen Engineering Co., Ltd. Improvements in or relating to cylinders for internal-combustion engines.
 4898. G. W. Sutton. Improvements in water calorifiers.
 4899. D. H. Rish. A brayton machine.
 4900. O. T. Walker. Rail clips for steel sleepers.
 4901. G. Hay. Improvements relating to rendering wood impermeable and preserving liquids free of bacteria.
 4902. F. H. Hilde. A process for the manufacture of potassium chromate and sodium chromate from chromium ore tailings and gypsum.
 4903. A. R. Khan. Underside of double-wheel trucks for use on two wheels or on one of railway vehicles and the like.
 4904. J. S. Island. Method and apparatus for the fixation of atmospheric nitrogen.
 4905. A. Schenckelmann. Compact steam boiler.
 4906. J. Jackson. Improvements in windmills.
 4907. Thomas Barlow & Son, Ltd., G. J. Williams and T. J. Mortimer. Improvements in machines for separating dust and other particles from gases and other granular substances.
 4908. J. Bouchard. Improved process for coating or treating the surface or surfaces of metal with lead or its alloys.
 4909. N. O. Enderswick. Improvements in and connected with rotary pumps.
 4910. Holt Manufacturing Co. Improvements in steam-trucks for vehicles with self-laying tracks.
 4911. Holt Manufacturing Co. Improvements in and relating to chain-truck vehicles.
 4912. W. J. Hall. Improvements in and connected with the cylinders of internal combustion engines.
 4913. E. H. Napp. Improvements in cotton colliders.
 4914. International General Electric Co., Inc. Improvements in and relating to cooling dynamo electric machines.
 4915. International General Electric Co., Inc. Improvements in and relating to bearings.
 4916. E. A. Thom. Improvements in or relating to steam separator pipes or elements and a method of manufacturing the same and of varying ends of such elements and the like.
 4917. S. J. Burns. Improved boiler.
 4918. Norsk Hydro-Elektrisk Kæmpefabrikationsaktieselskab. Improvements in the manufacture of concentrated nitric acid.
 4919. Norsk Hydro-Elektrisk Kæmpefabrikationsaktieselskab. Improvements in the manufacture of fertilizers containing nitrogen compounds and phosphoric acid.
 4920. A. O. Savige. Improvements in vane gliders.
 4921. H. H. Schreyer. Door and window adjuster.
 4922. J. H. H. Rish. Drying machine for tea and other substances.
 4923. W. T. Barber and W. M. Hall. Improvements in winding, docking or other like machines for yarn or thread.
 4924. Aktieselskabet Dansk Gæstgæst-Industri. Process for production of yeast, especially dry yeast.
 4925. Aktieselskabet Dansk Gæstgæst-Industri. Process for production of yeast, especially dry yeast.
 4926. J. Wells. Improvements in gas producers for mechanical traction.
 4927. A. R. M. Tan der Kwiek. Improvements in safety valves.
 4928. F. Hoadley Page and Hoadley Page Ltd. Improvements in mechanism for releasing bombs or other articles from aircraft.
 4929. F. Hoadley Page. Means for supplying fuel to internal combustion engines.

B. A. QUAHAN,
Acting Chief Secretary.

Port St. George, 27th January 1924.

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(CORNER OF HARE STREET AND STRAID ROAD, CAULOTTA.)

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J. A. CHAPMAN,
Librarian.

OBJECTIONS TO DRAFT ELECTORAL ROLLS.

It is hereby notified for the information of the public that any objections which are required on or before 31st January 1924 in respect of entries in or omissions from the draft electoral rolls on file as they relate to the Straits District under Imperial Schedules VI and XII and Federal Schedules

XII to VI published in *Port St. George Gazette*, dated 24th December 1918, and *The Aden District Gazette*, dated 24th December 1918, will be issued by the Collector of Aden on 24th February 1919 at 12 noon at the Collector's office.

Aden, 24th January 1919.

T. B. RUSSELL,
Dist. Collector Aden.

Under clause (1) of rule 4 of schedule III, rule 3 of schedule IV, rule 7 of schedule V, and rule 8 of schedule VI appended to the regulations for the nomination and election of additional members of the Legislative Council, of the Governor of Port St. George, and clause (1) of rule 3 of schedule XII appended to the regulations for the nomination and election of additional members of the Legislative Council of the Governor-General of India, notice is hereby given that any objection to the notice is, or comes from, the draft electoral rolls published in the *Port St. George Gazette*, dated 24th December 1918 and in the Special Supplement to the *Aden District Gazette*, of the same date, so far as they relate to this District will be heard by the undersigned at 5 p.m. on the 25th February 1919, at Colaba.

Colaba, 24th January 1919.

J. M. TURNING,
Collector.

It is hereby notified that objections to the electoral rolls relating to South Arcot District prepared under Provisions Schedules III, IV, V and VI and Imperial Schedules VI and XII for the nomination and election of additional members of the Legislative Council of the Governor of Port St. George and of the Governor-General respectively and published in the *Port St. George Gazette*, dated 24th December 1918, and in the *South Arcot District Gazette*, supplement of the same date, will be heard by the undersigned at Colaba at the Collector's office on the 15th day of February 1919.

Colaba, 25th January 1919.

J. K. LANDARING,
Acting Collector.

Under clause (1) of rule 4 of Schedule III, rule 3 of Schedule IV, rule 7 of Schedule V and rule 8 of Schedule VI appended to the regulations for the nomination and election of additional members of the Legislative Council of the Governor of Port St. George, and clause 3 of rule 3 of Schedule VI and XII appended to the regulations for the nomination and election of members of the Legislative Council of the Governor-General of India, notice is hereby given that any objection to the notice is, or comes from, the draft electoral rolls published in the *Port St. George Gazette*, dated 24th December 1918 and in the Supplement to the *Tanjore District Gazette* of the same date so far as they relate to this District will be heard by the undersigned at Tanjore on 24th February 1919 at 5 p.m. in the Collector's office.

Tanjore, 24th January 1919.

A. R. HUGHES,
Collector.

Under clause (1) of rule 4 of Schedule III, rule 3 of Schedule IV, rule 7 of Schedule V and rule 8 of Schedule VI appended to the regulations for the nomination and election of additional members of the Legislative Council of the Governor of Port St. George and clause (1) of rule 3 of Schedule VI and XII appended to the regulations for the nomination and election of Members of the Legislative Council of the Governor-General of India, notice is hereby given that any objection to the notice is, or comes from, the draft electoral rolls published in the *Port St. George Gazette*, dated 24th December 1918, and in the Supplement to the *Tanjore District Gazette* of the same date so far as they relate to the District will be heard by the undersigned at Tanjore on 24th February 1919 at 5 p.m. in the Collector's office.

Tanjore, 24th January 1919.

A. R. HUGHES,
Collector.

NOTIFICATIONS.

With the approval of the Collector of Bellary, the District Board of Bellary hereby notifies under section 93 of the Local Boards Act V of 1904 that the toll-gate situated on the 11th mile of the Bellary-Bangalore road, with boundary to the 8th falling 12th mile of the same road near the Police Station.

Bellary, District Board's Office,
24th January 1919.

H. LAKSHMANA RAO,
President.

With the approval of the Collector of Madras in his letter No. 28-200, dated 24th January 1919, and under section 93 of the Madras Local Boards Act, 1904, the District Board of Madras hereby notifies that, with effect from 1st April 1920, the existing districts between Andipatti and Chinnarasani toll-gate on Road No. 2 (Madurai to Thanjavur) will be abolished.

Madras District Board's Office,
24th January 1919.

H. T. SELLAY,
President.

TREASURY NOTICE.

It is hereby notified under section 3 of the Indian Treasury Notice Act VI of 1918, that, in the first week of October 1919, treasure of the following description was found by some people in a plot of land in the village of Pyna, Coimbatore District—

Small round pieces of gold weighing Rs. 48-3-4

Approximate value.
Rs. 1,500.

2. All persons claiming the treasure or any part thereof are hereby required to appear personally or by agent before the Collector, Coimbatore, at his office at Coimbatore on 1st June 1920 with a view to the matter being inquired into and determined according to law.

Coimbatore, 16th December 1918

G. T. H. BRACKEN,
Acting Collector.

DEPARTMENT OF AGRICULTURE, MADRAS.

Estates showing the inland consumption and exports of raw cotton in the Madras Presidency for the week ending 20th January 1932.

(Note: All figures are in billions of 1985 \$, unless noted.)

Variety of system.	For corresponding week of previous year.		For the current week.		Total from last February to corresponding week of previous year.		For the identical year from last February to date.		Excess, or deficit from last February from identical week of previous year.		Excess, or deficit from last February from identical week of current year.	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Received at mills.	Expended by sec.	Received at mills.	Expended by sec.	Received at mills.	Expended by sec.	Received at mills.	Expended by sec.				
Timberville ..	10		10		21,310		40,710					
Bellevue ..	90	819	18	880	1,610	8,700	40,040	8,440		100,000		20,000
Corbett ..	400		300		10,700		40,000					
Mathews and Wells ..	100		30	100	1,330	18,100	22,010		50,000		50,000	
Chickadee ..	30		30		2,000		10,000					
Osmic station ..	100		000		000	10,000						
Total ..	3,200	819	1,140	1,400	3,640	124,800	46,750	130,070	325,040	464,000	100,000	50,000

(c) Helium has been supplied in the morning, with of previous run by 10 min.

(b) *Do.* In the second week 11 miles.

(d) Exports by sea in second week are—Malaya 121; Thailand 124; Ceylon 211; Ceylon 211; Hong Kong

(4) *Eximia* in the Northern Provinces—In places on the Great Indian Peninsula Line (14,411); in places on the Madras and Southern Mahratta Railway Line (2,415); in places on the Bombay, Baroda and Central India Railway Line (5,612); *Eximia* in (1) Pondicherry 15,114; (2) Calcutta 7,420; (3) Mysore 1,416; (4) General India 128; and (5) Fungal Infection Culture 846.

(c) *Inputs to phase in the Madras Presidency on the South Indian Railway between the Trichy Presidency 1870; from the Hyderabad State 1,828; inputs to phase on the Madras Presidency on the Madras and South Indian Railway line— from the Narsing-Pond—over 1,000; from the Hyderabad State 701; from Mysore 51; inputs on the Madras Presidency from the Hyderabad State the work and transportation as provided by the State's Government Road 2,000,000 1,215.*

Fig. 4. The Region in columns 11 and 12 has no data. The movements of cotton in July, August, September and October along the Eastern and Southern Railway line, connect harvest from which have not yet been processed.

Quantity of cotton ginned in the pressing factories and of unpressed cotton received at spinning mills in the Madras Presidency during the week ending 10th January 1959.

Category of vehicle.	In previous year.				In current year.				Driver's salaries at 200-1-1000 p.m.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Motorbikes	62	22,510	2,461	82,808	1,168	36,602	4,118	126,225	127,880
Motorcycles	10	8,100	3,803	40,805	1	2,416	8,108	4,748	16,419
Trucks	610	102,721	11,064	100,514	3,345	178,716	11,108	164,397	190,800
Commercial vans	100	26,718	1,228	1,878	21	1,672,000	1,100	227,431	151,000
Motorbikes and Motorcycles	72	30,610	6,264	123,613	1,169	39,018	12,226	137,683	144,299
Total	1,305	161,649	18,556	227,706	5,685	2,058,652	24,560	477,323	529,398

(a) Incidents not yet well reported in the previous week,

(g) Indicates TDS has not been reported in the previous week

R. G. WOOD,
Director of Agriculture

Madras, 22nd January 1920.

Return showing the Buses and Busses registered in various Divisions of the Madras Presidency exclusive of Zamindari villages during the month of October 1918.

Population according to Census of 1911.		Districts.	Population for which returns were made only.	REGISTERED.												UNREGISTERED.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
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1,400,416	Madras ..	1,400,416	102	2,814	202	12	1,884	2,609	2,811	..	3	43	4,846	107	13	1,812	1,721	7,041	88	23	17	88	23	118

Records showing the Burns and Daughters registered in the Motor Vehicle of the Marine Transport during the month of October 1934

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RETURN showing the Horses and Drivers registered in the Microstratotype of the Kansas Forestry during the month of October 1918.....

District.		Municipal Towns.	Population according to the Census of 1901.	Census of 1901.																																All other towns.		Total.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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Bihar	Patna	Patna	37,400	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

NOTE: Showing the Source and Dates recorded in the Neutralization of the Marine Personnel during the month of October 1944-1945.

[illegible]

G. G. HOFFARD, Major-General, I.M.S.
Assoc. General in the Govt. of Mysore (on sabbat)

Madras, 29th December 1979.

Geographical Division	Population according to the Census of 1951.	INDIA.										INDONESIA.										
		Caste					Total.					Caste					Total.					
		Chhattri.	Arjun.	Barhat.	Madhwa.	Other.	Male.	Female.	Total.	Chhattri.	Arjun.	Madhwa.	Other.	Male.	Female.	Total.	Chhattri.	Arjun.	Madhwa.	Other.	Male.	Female.
Bihar	254,500	4	107	8	..	..	119	52	171	5	142	7	..	79	12	91	6	..	..	..	..
Telangana	107,510	6	83	19	..	..	108	19	127	6	66	38	10	84	77	161	10	..	..	..	..
Odisha	79,417	3	30	26	1	..	58	25	83	2	81	49	3	47	26	73	6	7	..	..	..
Kashmir	65,467	3	85	6	..	..	94	10	104	7	77	5	..	55	48	103	3	..	..	..	..
Tamil	60,261	1	6	60	8	..	75	20	95	7	83	13	..	70	23	93	11	11	..	..	..
Nagpur	55,166	7	51	8	..	..	66	45	111	9	19	13	..	59	52	111	8	..	..	..	..
Madhya	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chhattri	88,474	3	50	3	..	..	56	18	74	3	25	8	..	24	58	82	3	..	..	..	..
Domestic	55,110	1	50	8	..	..	61	25	86	..	28	..	..	24	21	45	..	..	..	..	..
Cooperative	23,494	..	98	3	..	..	101	52	153	..	68	4	..	67	66	133	..	..	..	..	..
Tamil	48,344	3	24	8	..	..	35	14	49	..	30	6	..	11	38	49	..	..	..	..	..
Telangana	45,417	1	31	..	..	..	32	14	46	..	36	1	..	15	20	35	..	..	..	..	..
Madhya	45,112	16	14	5	..	..	35	44	79	..	46	33	..	..	..	..	..	..	..	..	..
Cooperative	37,651	3	45	..	..	..	48	16	64	..	46	8	..	41	30	71	..	..	..	..	..
Patnam	44,930	3	13	..	..	..	16	14	30	..	38	6	..	38	30	68	..	..	..	..	..
Domestic	44,695	..	50	5	..	..	55	16	71	..	46	6	..	41	70	111	..	..	..	..	..
Patnam	44,215	3	31	3	..	..	37	18	55	..	28	7	..	18	38	56	..	..	..	..	..
Domestic	43,615	4	37	25	..	..	66	12	78	..	43	6	..	33	38	71	..	..	..	..	..
Vengal	43,410	1	32	..	..	..	33	13	46	..	38	..	..	34	50	84	..	..	..	..	..
Karnataka	42,981	1	30	..	..	..	31	12	43	..	30	4	..	27	39	66	..	..	..	..	..
Madhya	42,129	..	54	3	..	..	57	18	75	..	22	..	..	14	58	72	..	..	..	..	..
Tamil	40,185	25	39	3	..	..	67	33	100	..	16	8	..	6	38	44	..	..	..	..	..
Vengal	37,699	1	27	1	..	..	29	10	39	..	14	1	..	8	36	44	..	..	..	..	..
Odisha	41,908	1	26	9	..	..	36	8	44	1	14	3	..	12	6	18	..	..	..	..	..
Madhya	37,514	1	16	5	..	..	22	7	29	..	23	7	..	18	13	31	..	..	..	..	..
Haryana	37,307	..	38	..	..	..	38	16	54	..	33	2	..	28	21	49	..	..	..	..	..
Andhra	31,919	1	12	5	..	..	17	6	23	..	3	2	..	1	6	7	..	..	..	..	..
Goa	31,654	1	25	..	..	..	26	4	30	..	17	..	..	5	6	11	..	..	..	..	..
Tamil	29,994	..	9	3	..	..	12	3	15	..	8	8	..	5	10	15	..	..	..	..	..
Madhya	29,546	..	29	..	..	..	29	8	37	2	13	2	..	14	10	24	..	..	..	..	..
Goa	28,851	..	6	3	..	..	9	5	14	..	2	2	..	1	5	6	..	..	..	..	..
Madhya	27,121	..	28	..	..	..	28	3	31	..	2	2	..	20	20	40	..	..	..	..	..
Karnataka	26,699	..	8	17	..	..	25	5	30	..	4	6	..	1	6	19	..	..	..	..	..
Madhya	26,762	..	14	3	..	..	18	26	44	..	37	7	..	30	38	68	..	..	..	..	..
Goa	26,456	..	3	4	..	..	7	6	13	..	3	5	..	4	8	12	..	..	..	..	..
Total	1,861,265	83	652	509	14	..	1,056	234	1,290	72	1,164	206	16	753	664	1,417	80	31	207	278	96	14

* *Not recorded.*

Madras, 20th January 1970.

[illegible]

1

W. ANSAJI RAO

Prof. Henry Carter, in the Dept. of Marine.

statement showing Plague Diseases and Deaths in each infected place in the Madras Presidency for week ending 30th January 1920 as compared with two previous weeks.

[illegible]

G. or SIFFARD, Major-General, I.M.S.,
Barr. Comm. in the Govt. of Madras (in absentia)

Wednesday, 4th January 1939

JUDICIAL NOTIFICATIONS

PROCLAMATION

By virtue of a Warrant so directed by His Majesty's High Court of Judicature at Madras I hereby proclaim and give notice that a Bureau of Open and Tender and General Good Delivery is and for Fort St. George the Town of Madras and the

[illegible]

And I hereby request and urge all parties bound to prosecute and give evidence at the above Sessions or in any way connected therewith to attend at the time and place aforementioned and not to do so without leave.

10th December 2018

MINERALS AND METALS
Journal of Minerals and Metals

INVESTIGATION OF POWER

Under section 192 of the *Matrimonial Causes Act, 1968* (I of 1968), and section 239 (2) of the *Code of Civil Procedure* (Act V of 1908), as amended by the *Demarcation Act, 1914* (IV of 1914), the High Court is empowered to direct that the condemned goods, if any, in cases in which an appeal is allowed under the *Matrimonial Causes Act, 1968* (I of 1968), take down the sentence of the Court and are sold in the English market place.

M. A. Ky. Zolotarevskiy Respublikanskiy Apparatov Annotatsii, Zarechnaya Divizionnaya Ofitsiya, Kuznetskaya

High Coast, Sweden,
16th January 1959.

Mr. Edward Wilsongby Leach, I.O.B., Collector of Trichinopoly,
High Court, Madras,
19th January 1922.

Under section 108 (1) of the Code of Civil Procedure (Act V of 1908), as amended by the Decree-in-Aid, 1914 (No. 1 of 1914), the High Court is pleased to direct that the undersigned officers shall, in cases in which an appeal is allowed, take down the witnesses with their own hand in the English language:—

M.R. Dr. Lakshminarayanaiah Varadachari Srinivasachari Ayyar Arangal, District Munsif, Compositum.

High Court, Madras,
16th January 1920.

M.R. Dr. Kumbharasa Sripalawandi Ayyangar Samapala Ayyangar Arangal, Acting District Munsif, Kalkuchikil.

Mr. Charles Gressaway Austin, L.O.S., Acting District Judge, Karikal.

High Court, Madras,
16th January 1920.

C. S. RAMACHANDRA AYYAR,
Assistant Registrar, Appellate Side.

APPRENTICES EXAMINATION.

Notice is hereby given that candidates for the ensuing Apprentices examination are required to file their applications with the necessary enclosures in the office of the Deputy Registrar, Appellate Side, not later than the 10th February 1920.

2. The fee of Rs. 25 should be paid into the Bank of Madras or the local treasurer and the receipt should be submitted along with the application.

3. Forms of application can be had from the Head Clerk, Correspondence, Administrative Branch.

High Court, Madras,
7th January 1920.

G. S. WHITE,
Deputy Registrar, Appellate Side.

PLEADINGS EXAMINATION, 1920.

Admitteds, Vakils and Attorneys of the High Court, Madras, and gentlemen of the Civil Service, of not less than three years' standing, who may be desirous of being appointed Examiners for the Pleadings Examination to be held on April-May, 1920, are requested to forward their applications to the address of the undersigned so as to reach him on or before the 10th February 1920.

The following table shows the subjects presented for the examination under rule 7 of the Legal Practitioners' rules as now in force and the number of marks assigned to each subject:—

Subject.	Number of marks.
1. Law of Law and Equity and Transfer of Property	250
2. Civil Procedure Code and Law of Evidence	150
3. Criminal Procedure Code and Law of Evidence	150
4. The Indian Penal Code	250
5. The Hindu Law	250
6. Law of Contract	150
7. Law of Torts and Easements	150

Applicants are requested to state the subject or subjects in which they desire to examine.

None but those who reside in Madras need apply.

Candidates intending to present themselves for the Pleadings Examination to be held in Madras in April-May 1920 are requested that, under rules 13 and 14 of the rules framed by the High Court under the Legal Practitioners' Act XVIII of 1876, applications for admission to the examination should be filed on or before the 10th February 1920, (a) in the case of candidates residing or employed either in foreign territory or within the limits of the original jurisdiction of the High Court, in the office of the Deputy Registrar of the High Court, Appellate Side; (b) in the case of candidates who are at present students of the Madras Law College, in the office of the Principal of the college; and (c) in the case of other candidates, in the District Courts within whose jurisdiction the candidates respectively reside or are employed.

Applications for admission to the examination should be in the following form:—

Application for admission to the Pleadings Examination, First Grade, to be held in April-May next.

(1) Name of candidate full.

(2) Father's name or full.

(3) Age.

(4) Last place of residence and address showing the name of the district, taluk, town or village, etc. (the full).

(5) Class or university in which candidate belongs. (If the candidate will have either B.A., B.L., B.L.S., B.L.H., or any other degree, it should be stated.)

(6) Character's present occupation.

(7) Detailed statement of qualifications for admission to examination, as defined by rule 12.

(8) Signature of forwarding officer showing that the candidate has been tried as far as possible.

9. Candidate should file their certificates of attendance at the Law College, Madras, with the application, if possible.

Date of Application.

Signature of Applicant.

10. Printed forms of application can be obtained from the office of the Deputy Registrar, High Court, Appellate Side, Madras, from the several District Courts of the Presidency and from the office of the Assistant to the Registrar and Clerk.

High Court, Madras,
21st January 1920.

G. S. WHITE,
Secretary, Pleadings Examination Board.

NOTIFICATIONS.

In exercise of the powers conferred by section 26 of the Madras Civil Courts Act, VII of 1879, as amended by the Decretisation Act, IV of 1914, the High Court hereby directs that the Court of the Subordinate Judge of Madras (now called the Court of the Temporary Subordinate Judge of Madras) shall continue to have and exercise the jurisdiction of a Court of Small Causes over the Madras District.

High Court, Madras,
22d January 1920.

In exercise of the powers conferred by section 26 of the Madras Civil Courts Act, VII of 1879, as amended by the Decretisation Act, IV of 1914, and with reference to the High Court Notification, dated the 26th February 1917, published at pages 231 and 232, Part II, of the Port St. George gazette, and dated the 15th February 1917, the High Court hereby directs and orders that the Courts of the Additional Subordinate Judge and of the Second Additional Subordinate Judge, Madras, constituted in G.O. No. 2028, Home (Judicial), dated the 12th December 1915, shall continue to have and exercise the jurisdiction of a Court of Small Causes under the Provincial Small Courts Act IX of 1907.

High Court, Madras,
22d January 1920.

The following rules regarding the qualification and admission of proper persons to be Yakhis of the High Court of Madras are established for general information:—

1. Every candidate for admission as a Yaki of the High Court shall be required to satisfy the Court:—

(1) either that he passed the examination for the degree of Bachelor of Laws of the University of Madras in or before January 1908, or that he has passed the examination for that degree since January 1908 and holds the candidate for admission as a Judge of a Civil Court in the Madras Presidency for a period of not less than three years; has also passed the examination in the Law of Evidence and Procedure, Civil and Criminal, provided for by Rule 14, or that he has taken the degree of Bachelor of Law of the University of Madras or the degree of Bachelor of Law of the University of Calcutta, or has taken such degree in Law at any other University as the High Court may by general or special order agree as equivalent to the degree herein specified, and

(2) that after passing the examination for one of the said degrees he has either served a regular apprenticeship to an Advocate, Yaki or Attorney of the High Court under a written agreement as provided by these rules or actually practiced as a Pleader in the Court of a District or Subordinate Judge in the Madras Presidency or in the District Court of Mysore or in the High Court of Travancore or in the District Court of Cochin or in the District Court of Pudukkottai or in the Court of the Judicial Commissioner of Coorg or in the Court of the Commissioner of Coorg for a period of five years lawfully practicing the duty of his appointment, or, where the period for which he has actually practiced as a Pleader falls short of five years, provided as a Judge of a Civil Court in the Madras Presidency for the period required to make up the deficiency, and

(3) that he is of good moral character.

2. The apprenticeship referred to in clause (2) of Rule 1 shall be for a period of one year, all of which need not necessarily be served under one master, but may be under different masters by virtue of an assignment of the services of apprentices in writing, or by virtue of successive independent contracts, provided that the term of service with each Advocate, Yaki or Attorney shall not be less than six months.

3. The person under whom the apprenticeship is served need not be actually practicing in the High Court as an Advocate, Yaki or Attorney of the High Court during the whole period of the service.

4. No Advocate, Yaki or Attorney shall, without special leave of the Court, be entitled to take more than two apprentices for service under these rules at one and the same time, nor any apprentice need be himself have been in practice for at least three years; and in no case shall the number of apprentices exceed three.

5. The contract in writing whereby any person shall engage to serve as an apprentice under these rules shall, within one calendar month after its execution, be filed with the Registrar, together with a statement in writing by each Advocate, Yaki or Attorney that he has been lawfully duly admitted, and a guarantee, and that such contract has been duly executed by himself and by the apprentice therein mentioned. And so every such statement shall be signed by the name of the Advocate, Yaki or Attorney, and his place of business, and the name and abode of the apprentice together with the date on which the contract was actually executed.

The assignment of any such contract shall likewise be filed with the Registrar within one month from the date of execution thereof, together with a similar statement in writing made by the person to whom the contract has been assigned.

6. In case the contract or assignment, together with the necessary statements/aforesaid, be not filed within the time specified, the same may be filed with the Registrar after the expiration thereof; but in such case the service of such apprentice shall be deemed to have commenced or have continued from the date of the filing of such contract or assignment, unless the Court shall otherwise order.

If the High Court disapproves of any contract or assignment filed under the foregoing provisions, such disapproval shall be signified by the Registrar to the executing parties, and thereupon the contract or assignment, as the case may be, shall be deemed inoperative for the purposes of these rules.

7. Every apprentice shall, during the whole period of his service, keep regularly a diary showing from day to day the nature and amount of the work done by him, and shall have such diary initialed at the end of every month by the person under whom he is serving.

8. Before any apprentice shall be admitted as a Tally he shall produce a certificate showing that he has attended not less than two thirds of the lectures on professional conduct and advocacy provided for in Rule 30 below, and shall also sign and file with the Registrar returns to the questions contained in Schedule A, hereto annexed, and an affidavit stating the amount and nature of the work done by him during the period of his service, under the following heads, viz:—

- (a) Number of plaints prepared.
- (b) Number of written statements prepared.
- (c) Number of memoranda of appeal drafted.
- (d) Number of memoranda of dispositive drafted.
- (e) Number of briefs prepared under instructions from clients.
- (f) Number of cases in which notes of argument have been drawn up.
- (g) Number of cases in which notes have been taken in Court.

He shall also, if required by the Court, produce the diary kept by him in manner hereinafter provided.

The person or persons under whom he has served shall sign and file answers to the questions contained in Schedule B, as also a certificate in the form given therein.

9. In case any apprentice shall show sufficient cause, to the satisfaction of the Court, why the conditions of Rules 2 and 8 cannot be fully complied with, it shall be in the power of the Court to dispense with any part of such conditions as it may think fit.

10. Every pleader who applies to be admitted as a Tally under the latter part of clause (3) of Rule 1 shall file his application with the Registrar, together with answers to the questions contained in Schedule C, and a certificate in the form given of the last-mentioned, also his R.L. diploma, and, if necessary, a certificate showing that he has passed the examination in the Law of Practice and Procedure, Civil and Criminal, referred to in the rules.

11. Every candidate for admission as a Tally shall, if required by the Court, attend in person for the purpose of giving further information touching any matter mentioned in the answers, affidavits or certificates filed with the Registrar as hereinafter provided.

12. Unless the Court otherwise orders, any person intending to apply to be admitted as a Tally shall give one month's notice in writing to the Registrar writing his intention, and shall also deposit in the *Port St. George Gazette*, a like notice for four consecutive weeks prior to his application.

13. Every application under these rules shall be made before a Bench of which the Chief Justice is a member.

14. The examination in the Law of Practice and Procedure, Civil and Criminal, referred to in Rule 1 shall be held twice a year in the High Court (or at some other appointed place of which the Court shall be given) in the months of April and October.

Note.—Those who have passed the R.L. examination who are desirous to qualify for the post of District Magistrate are now permitted to appear for this examination-wide examination at page 222 of Part II of the *Port St. George Gazette*, dated May 10, 1918.

15. The fee for the examination shall be Rs. 25. Each candidate shall file with the Deputy Registrar, Appellate Side, not later than the 10th February or 1st August before the examination as a condition in the form hereto appended and a receipt from the Bank of Madras or a Government treasury showing that he has paid into the Bank or Treasury the amount of the fee above mentioned. The fee shall in no case be refunded.

16. The exact dates of the examination each year shall be fixed, subject to the regulation in Rule 14, by the Judge who is President of the Pleadership Examination Board for the time being and the same Judge shall nominate as Examiners or Examiners-in-Chief, for each examination in accordance with the Pleadership Examination Board if he thinks fit. The date of the examination shall be fixed, and the arrangements of the Examiners made not later than 1st March and 15th September of each year.

17. The necessary preliminary arrangements for the examination shall be made under the supervision of the Deputy Registrar, Appellate Side.

18. There shall be two question papers in the examination, one containing questions on Civil Practice and Procedure, and the other containing questions on Criminal Practice and Procedure. Subject to the control of the President of the Pleadership Examination Board the Examiners shall set the papers and fix the fee for each paper the full number of marks obtainable by answering it correctly. No candidate shall be deemed to have passed the examination unless he has obtained at least of the full marks for each paper and altogether two-fifths of the total marks available in the examination. The Examiners shall report the results of the examination to the President of the Pleadership Examination Board for confirmation before they are published. After confirmation by the President the results shall be published as the notes issued by the High Court.

19. The examination shall comprise the following subjects:—

- (1) Code of Civil Procedure, with the decided cases on the important sections of the Code.
- (2) Rules relating to procedure issued by the High Court and the Code of Civil Procedure and rules sanctioned by Procedure in Civil Courts and in the High Court, Appellate only, issued under other enactments.
- (3) Rules of the Original Side of the High Court of Judicature at Madras.
- (4) Criminal Procedure Code with the decided cases on the important sections of the Code.

20. The Pleadership Examination Board shall make the necessary arrangements for an annual course of lectures on professional conduct and advocacy.

SCHEDULE A.

Question as to the status of apprenticeship to be answered by an apprentice who applies for enrolment as a Valuer (Rule 5).

1. State your father's name, profession, and address.
2. Have you ever been in any employment prior to your contract of apprenticeship? If so, state when and where you were employed, and the nature of such employment.
3. What was your age at your last birthday?
4. Have you served the whole term of your apprenticeship at the place where the person or persons with whom you were under contract of apprenticeship carried on his or their business? And if not, state for what reason.
5. Have you, at any time during the term of your apprenticeship, been absent without the permission of the person or persons with whom you were under contract of apprenticeship? And if so, state the length and occasions of such absence.
6. Have you, during the period of your apprenticeship, been engaged or concerned in any, and, if any, what profession, business or employment other than your professional employment as an apprentice to the person or persons to whom you were under contract of apprenticeship?
7. Have you, since the expiration of your apprenticeship, been engaged or concerned in any, and, if any, what profession, trade, business or employment other than the profession of an Advocate, Valuer or Attorney?

SCHEDULE B.

Question to be answered, and certificate to be given by the person or persons with whom the apprentice has served any part of his apprenticeship (Rule 6).

1. Has the said A.B. served the whole period of his apprenticeship at the place where you carry on your business? And if not, state the reason.
2. Has the said A.B. at any time during the period of his apprenticeship, been absent? If so, state the length and the occasions of such absence.
3. Has the said A.B. during the whole period of his apprenticeship, been engaged or concerned in any, and, if any, what profession, business or employment other than his professional employment as your apprentice?
4. Has the said A.B. during the whole period of his apprenticeship, with the exceptions above mentioned, been faithfully and diligently employed in your professional business as an Advocate (Valuer or Attorney as the case may be)?
5. Has the said A.B. since the expiration of his apprenticeship, been engaged or concerned in any, and, if any, what profession, trade, business or employment other than the profession of an Advocate, Valuer or Attorney?
And I do hereby certify that the said A.B. has duly and faithfully served under his contract of apprenticeship for the period of contract as he may be lawfully doing, etc., for the term therein expressed, and that he is a fit and proper person to be admitted as a Valuer of the High Court.

SCHEDULE C.

Question to be answered by a Pleader who applies for enrolment as a Valuer (Rule 10).

1. What was your age last birthday?
2. What is the date of your enrolment as a Pleader and where were you enrolled?
3. Have you practised in one or several courts? State the periods during which you practised in each and the dates of the beginning and end of each period.
4. Have you at any time been engaged or concerned in any, and, if any, what profession, business or employment other than that of a Pleader? If so, when and for what period?
5. I, C.D., District Judge (or Judge of the Chief Court of Mysore or of the High Court of Travancore or of the Chief Court of Cochin or of the Chief Court of Palakkad or of the District Commissioner of Cochin or the one may be), do hereby certify, to the best of my belief, A.B. practised as a Pleader from the day of 18 to the day of 18, and that he was diligent and faithful in the performance of his duties, and that he is a fit and proper person to be admitted as a Valuer of the High Court.

Form of application for admission to the examination in Law of Practice and Procedure, Civil and Criminal, to be held in 1888.

- (a) Name of candidate in full.
- (b) Father's name in full.
- (c) Date of passing the B.L. Degree Examination.
- (d) If an apprentice in whom apprenticeship, and date of articles of apprenticeship, also (date when articles were filed in the High Court).
- (e) If a Pleader, date and place of enrolment.
- (f) Date of payment of examination fee. The Bank or Treasury receipt should be attached to the application.
- (g) Certificate of character. (To be given by the master to whom the applicant was apprenticed, or by the Judge of the Court in which the Pleader ordinarily practised or by the head of the office in which the applicant is employed.)

Date of application.
Address.

Signature of applicant.

* If an order of the District or Subordinate Court (or other Court) in which the applicant practised, when an applicant has practised in a Subordinate Court, the District Judge will transmit the requisite details from the Subordinate Judge presiding over the Court.

The following rules relating to the grant of Pleadership certificates issued under the Legal Practitioners Act, 1912, are republished for general information:—

Pledsman.

1. Unless the High Court for special reasons otherwise, Pledsman certificates will not be granted to persons who have not duly qualified under these rules, except in the case of those persons qualified under the old rules whose names have been already registered for the lists of such certificates.

2. The right to practice in the Presidency Court of Small Causes is confined to the Pledsman at present duly enrolled therein and to Advocates, Vakils and Attorneys of the High Court.

Classes of Pledsman.

3. Pledsman of the Courts subordinate to the High Court shall be divided as—

- (a) Pledsman of the first grade,
- (b) Pledsman of the second grade.

4. Pledsman of the first grade shall be entitled to appear, plead and act in all the Civil and the Criminal Courts of the Districts in which these certificates are conferred.

5. Pledsman of the second grade shall be entitled to appear, plead and act in any District Munsif's Court in which they are enrolled and in the Court of any District or Magistrate Judge exercising the powers of a Court of Small Causes under section 22 of the Madras Civil Courts Act, 1877, in which they are enrolled.

Pledsman of the second grade shall also be entitled to appear, plead and act in any Court of Criminal Jurisdiction in the District in which they are enrolled, other than the Sessions Court of the District.

Note.—In these rules and in the forms appended thereto the word 'District' denotes the territorial jurisdiction of a District Judge.

Qualifications of Pledsman.

6. The following persons may be admitted as Pledsman of the first grade:—

(a) Any person who has obtained the degree of Bachelor of Laws of one of the Universities of Madras, Allahabad, Bombay or Calcutta, or who has a provisional certificate of pass in the examination qualifying for the degree of Bachelor of Laws of the University of Calcutta, Allahabad or Bombay from the Registrar of the University.

(b) Any person who has passed the examination qualifying for the Degree of Bachelor of Laws of the University of Madras and whose name has appeared in the list of successful candidates published by the University in the *Port El George Gazette*.

(c) Any person who produces a certificate from the Pledsman Examination Board that he has passed the examination prescribed from time to time by the High Court for First-grade Pledsman.

In cases coming under clause (c), application for admission must be made within one year from the date of obtaining the degree, or of the provisional certificate or, if the applicant has become an apprentice with a view to enrolment as a High Court Vakil, within two years from the date of obtaining the degree.

In cases coming under clause (b) application for admission must be made within one year from the date of the publication of the list of the examination in the *Port El George Gazette*, or if the applicant has become an apprentice with a view to enrolment as a High Court Vakil and has not taken the Degree of Bachelor of Laws within two years from that date.

In cases coming under clause (c) the application for admission must be made within one year from the date of the certificate of passing the Pledsman Examination issued by the Pledsman Examination Board.

But in any case it shall be competent to the High Court to grant further time for any special reason.

7. Candidates for a pleadership of the first grade shall, with further orders of the Court, be examined in the following branches of the law as shown in British India:—

- (1) Law of Landlord and Tenant and Transfer of Property.
- (2) Civil Procedure Code and Law of Evidence.
- (3) Criminal Procedure Code and Law of Evidence.
- (4) Indian Penal Code.
- (5) Hindu Law.
- (6) Law of Contracts.
- (7) Law of Torts and Damages.

Note.—Candidates will be allowed to have placid texts for answering papers in the *Indian Land Act* (clause 1) and *Execution* (clause 7) and on the subjects comprised in clauses (2) and (3).

8. To qualify for a pleadership of the first grade, a candidate is required to obtain not less than 45 per cent of the marks assigned by the Examination Board in each of the subjects Nos. 2, 3 and 4, and not less than 75 per cent of the marks assigned by the Board to subjects Nos. 5 and 6 and not less than 50 per cent of the aggregate of the marks assigned to all the subjects of examination.

Provided that if a candidate obtains a minimum total of 45 per cent of the aggregate of the marks assigned to all the subjects in any examination and a minimum of 50 per cent in any subject, he shall not be required to qualify in that subject at any subsequent examination.

9. The examination of the candidates in all subjects shall be conducted in the English language only.

10. No person will be entitled to appear for the First-grade Pledsman Examination unless he produces a certificate showing that he has obtained the Degree of Bachelor of Laws of one of the British Indian Universities, or has passed such examination at one of the English, Irish or Scottish

(Qualifications may however be declared to entitle him to appear for the said examination, and also any one of the following:—)

(a) A certificate signed by the Principal of the Madras or Trichinopoly Law College showing that he has undergone the prescribed course of instruction at the College.

(b) A certificate showing that he has passed the First Examination in Law of the University of Madras accompanied by a certificate signed by the Principal of the Madras or Trichinopoly Law College that he has undergone the course of instruction at the College prescribed for the B.L. Degree Examination.

(c) A certificate signed by the head of his office showing that he has rendered approved active service for at least five years in any one or more of the appointments mentioned below:—

- (1) the appointment of Interpreter or Bench Clerk in the High Court, Presidency Small Cause Court or City Civil Court;
- (2) the appointment of Registrar, Head Clerk or Translator in a District Court;
- (3) the appointment of Registrar or Head Clerk in a Sessions Judge's Court.

Provided that:—

(a) Candidates who are second grade students of any five years' standing and entitled to take applying for examination under rule 13 of the rules for the qualification and admission of persons as officers of the High Court of Judicature at Madras, dated the 16th day of May 1904, may be admitted to the First grade. Yearly Examination on presentation of certificate showing that they have the permission of the High Court to appear; and

(b) It shall be competent to the High Court to exempt any person from the operation of this rule on sufficient cause being shown.

11. Applicants for the examination for the first grade of Pleadership must be above 20 years of age.

12. Nothing in these rules shall affect the right of any candidate to qualify for the second-grade Pleadership in 1911 under the rules herebefore in force.

Examination.

13. Every candidate for the Pleadership examination shall, unless the High Court or a Judge General otherwise orders, on or before the 15th day of February or August apply to the Examination Board for leave to present himself at the ensuing examination; and he shall subscribe to their satisfaction that he possesses the qualifications prescribed for such candidates.

Candidates for the April-day examination will be allowed leave up to the 15th day of April preceding to produce the evidence of qualifications at the Law College. Such candidates, if not satisfied with the application, must be sent direct to the Deputy Registrar, High Court, Appellate Side.

14. Such applicants (who) to be transmitted to the Board direct, but it is to be filed as so before the 15th day of February or August in the Court of the District Judge within whose jurisdiction the candidate resides or is employed, and, in the case of candidate residing or employed within the limits of the Original Jurisdiction of the High Court, in the office of the Deputy Registrar of High Court, Appellate Side, or of the Principal of the Madras Law College, in the case of candidates residing in foreign countries, the application must be forwarded direct to the Deputy Registrar of the High Court, Appellate Side, on or before the 15th day of February or August accompanied by a treasury receipt for the payment of the admission fee into any treasury authorized to receive fees from candidates for the University or Special Test Examination in the Madras Presidency. The application must be accompanied by the necessary documents and papers in original with the receipt of the office in charge of a Government Treasury for the fee for the examination, required by rule 23 of the rules.

The Judge or Deputy Registrar or Principal, as the case may be, shall thereupon certify himself as to the identity of the candidate, and as shall, on or before the 31st day of March or September transmit to the Examination Board all such applications with the documents accompanying, together with the list of the applicants and signatures and any other information which he may think it useful in any case to communicate.

Article 14th applying under provision (a) to rule 13 shall present their applications on or before the 15th February or August to the Deputy Registrar of the High Court, Original Side, who will forward them to the Examination Board before the 31st March or September with the certificates showing that the applicants have the permission of the High Court to appear for the examination.

15. The Board shall thereupon take the case of each candidate with the report of the District Judge or Deputy Registrar or Principal, as the case may be, and shall determine whether or not the candidate is possessed of the necessary qualifications. If the candidate is found qualified, the Examination Board shall cause his name, the name of his father, his age, place of residence and other useful particulars to be entered in a register of persons permitted to appear at the examination.

16. An extract from the register shall be forwarded to the District Judge or Deputy Registrar or Principal, with a declaration that the candidate is permitted to appear at the next ensuing examination for delivery to him. The Judge or Deputy Registrar or Principal shall cause a notice of his being permitted to appear to be posted at a notice board in the Court house or Law College, and shall deliver them to the candidate on application; and it shall be the duty of the candidate on the day fixed for the examination to produce such extract, when called upon, to the officer appointed by Government to preside and superintend at the examination.

The District Judge, in carrying out these rules, shall conform to such instructions as he may receive from the Examination Board through their President or Secretary.

Admission.

17. Any person who shall have qualified under these rules and who shall desire to be admitted to practice shall pay into Government Treasury of the district in which he shall intend to practice the admission fee prescribed, and shall on presentation, at the solicitude of the Examination Board or of his father, or of the presiding magistrate or in the case of person who has passed the examination qualifying for the degree of Bachelor of Laws of the University of Madras, but has not taken the degree of a declaration in the form appended to these rules duly signed by him, that he has passed the said examination, of the receipt for the said fee, and of a stamp paper * of the necessary value for his first certificate of practice, to

* Under the General Stamp Act, G.O. No. 1983, dated 22nd August 1911, and G.O. under No. 144, dated 25th February 1912.

entitled to apply to the High Court for admission, stating as when Church he desires to practice with reference to part I of the second schedule of Act XVIII of 1879.

18. The application, together with the certificate or diploma or at the provisional certificate or endorsement, the receipt and the stamp paper required by rule 17, shall be presented to the Judge of the district or which the applicant intends exclusively to practice, and shall be forwarded by the Judge to the Registrar of the High Court, with such remarks as he may think fit to make thereon. The name of the applicant and his place of abode, together with his father's name and place of abode, shall be affixed in some conspicuous place in the Court-book of the Judge to whom the application is sent, and also in the High Court at least six weeks before the applicant is admitted to practice.

19. The High Court may act for evidence of the responsibility of the applicant in any case in which it may be deemed necessary.

Certificates.

20. Upon the applicant being admitted by the High Court the Registrar of the High Court shall cause his name to be entered in the proper register, and shall cause to him a certificate as required by section 7 of Act XVIII of 1879, authorizing him to practice, up to the end of the calendar year, in the Courts specified therein.

Provided that—

(a) is no certificate issued to a Pleader of the first grade shall Courts in more than three adjacent districts be specified; and
(b) is no certificate issued to a Pleader of the second grade shall Courts in more than one district be specified.

21. On the renewal of certificates, except with the special sanction of the High Court, those districts and Courts only shall be entered which were entered in the certificate in the preceding year subject to the foregoing proviso.

22. The certificate shall bear the number assigned to it in the register and shall be signed by the Registrar and forwarded to the District Judge to be delivered to the applicant.

The certificate shall be taken to authorize enactment in the Courts specified therein. The holder may take it to any Court therein mentioned, and may, with the approval of the presiding Judge, be employed in such Court. The approval should not be withheld, unless the Judge is aware of circumstances which, in his judgment, affect the professional character of the applicant; and in any case in which enactment is refused, the fact and the reasons for it should be communicated forthwith to the High Court.

Renewal.

23. Every application for the renewal of a certificate must be made through the Judge presiding in the Court in which the Pleader exclusively practices, and, unless the High Court or a Judge thereof otherwise orders, shall be made not later than November 15th, and shall be forwarded by the District Judge to the Registrar of the High Court not later than the 30th. The renewed certificate shall be issued as soon as possible, and, unless the High Court or a Judge thereof otherwise orders, shall be dated January 1st of the year to which they relate.

Printing of renewed Certificates.

Renewed certificates will be issued from the High Court in printed forms, similar to those used for the original certificates. District Judges are accordingly requested to submit the blank stamp paper produced by all applicants for renewal to the High Court as early as possible. The printed form will thereupon be printed in the High Court on the stamp paper and then will be returned to the District Court for use in the application. In case an applicant submits more than a single stamp paper for his renewed certificate, the paper of the highest value alone must be sent to the High Court with the words first or second-grade Pleader, as the case may be, written on the back.

Forwarding the receipt of the renewed certificate, practitioners may continue to practice, subject to such provisions as to identification as the District Judge may think fit to prescribe.

Fees.

24. The fees payable prior to examination and on application for enrolment shall be as follows:—

					First-grade Practitioner.	Second-grade Practitioner.
					Rs.	Rs.
For examination	..	..	..	..	50	..
For admission	..	..	..	..	7	5

Refund of fee.

No refund of fee of Practitioner admission (enrolment) fee or of Pleadership examination fee shall be made without the sanction and authority of the High Court.

No refund of examination fee will be granted except in cases in which the candidate shall have been declared disqualified to appear at the examination.

Refunds of admission (enrolment) fee may be granted at any time by the High Court of its own motion or on reference from a District Judge. Refunds of examination fee may be granted at any time after the candidate is declared by the Practitioner Examination Board to be ineligible for the examination.

Enrolment.

25. If any person, having passed the examination willing him to be admitted and enrolled as a Pleader, shall fail to apply for such admission and enrolment for a period of one year from the time of passing the examination, he shall not be admitted and enrolled, except by special order of the High Court.

26. If any person, having obtained a seat on the Bench, shall fail to reserve it for a period of two years, he shall not be entitled to have it reserved, without the orders of the High Court, and shall be required to produce satisfactory testimonials in his character during the interval.

26. If any person shall hold any appointment under Government, or be a student at any school or college, or shall carry on any trade or other business, at the time of his application for admission as a Pleader, he shall state the fact in his application for admission, and the High Court may refuse to admit such person, or pass such order thereon as it thinks proper. Notwithstanding the foregoing provisions, the High Court will not pass Practising certificates to persons holding judicial or other office under Government.

(3) The applicant must be prepared to resign his appointment on receipt of his Practising certificate.

(2) The applicant must submit, leave of absence from his official superior with the object of practicing as a Pleader. In this case, the certificate is granted only on condition of his being referred to the authorities should the applicant resort to his appointment under Government.

27. If any person, having been admitted as Pleader, accepts any appointment under Government, becomes a student of any school or college for purposes of pursuing his studies or enters into any trade or other business, or accepts employment as a Law Agent other than a Pleader, Advocate or Agent, under Act XVIII of 1879 and those rules, he shall give immediate notice thereof to the High Court, who may otherwise suspend such Pleader from practice or pass such order as the said Court may think fit.

(1) Provided that while a Pleader is appointed by or under the authority of the High Court to the office of District Magistrate, whether temporarily or permanently, it shall not be necessary to give the notice prescribed in the first part of this rule; but as Pleader while employed as District Magistrate shall be permitted to practice or do any business as a Pleader before any Court, and

(2) Provided also that Pleaders may take part in the management of societies registered under the Co-operative Societies Act, of 1902, in the areas in which they practice but no Pleader so taking part shall receive any remuneration other than the ordinary profits without the special leave of the High Court.

Suspensions and disqualifications.

28. Subordinate Judges and District Magistrates are required to bring to the notice of the District Judge every case in which a Pleader is guilty of misconduct for which he is liable to be suspended or disqualify under the provisions of the Legal Practitioners Act.

In every year in which a report is required under section 14 of the Legal Practitioners Act as the High Court after perusal of the records considers the proceedings of a Subordinate Court should be referred under section 15 of the Act, the Registrar shall on the next day for hearing by a Bench of three Judges, and shall give reasonable notice to the Pleader, and to the person (if any) on whose complaint proceedings were instituted of the day on which the report or order will be considered, and such Pleader and complainant may appear in person or by counsel or valent to show cause against or support the report or order.

29. Any wilful violation of any of the above rules shall subject a Pleader to suspension or disqualification.

Form of certificate.

30. The certificates and renewed certificates to be issued to Pleaders under the Legal Practitioners Act, 1879, shall be in the following forms:—

I

ACT XVIII OF 1879.

CLAUSE (d), PART I, SCHEDULE II.

Pursuant to the Legal Practitioners Act, 1879, I hereby certify that
has been admitted a Pleader of the first grade, and is authorized to appear,
plead and act in the District Courts of _____ and in all Courts of Civil
Jurisdiction subordinate to such District Courts, and in all Courts of Criminal Jurisdiction in the said
district of _____ up to the end of the current calendar year.
Given under my hand and the seal of the Court, this _____ day of _____

II

ACT XVIII OF 1879.

CLAUSE (d), PART I, SCHEDULE II.

Pursuant to the Legal Practitioners Act, 1879, I hereby certify that
has been admitted a Pleader of the second grade, and is authorized to
appear, plead and act in all the District Magistrate Courts in the district of _____ and in all
small Courts under the District and Subordinate Judges' Courts in the said district of _____
and in all Courts of Criminal Jurisdiction in the said district of _____ other than the
Sessions Court of the division, up to the end of the current calendar year.

Given under my hand and the seal of the Court, this _____ day of _____

III

ACT XVIII OF 1879.

CLAUSE (d), PART I, SCHEDULE II.

This certificate was under the signature of _____
to _____ as the _____ day of _____
having been obtained and retained by me, this renewed certificate is issued, authorizing the said
to appear, plead and act in the District Courts of _____ and in all Courts of Civil
Jurisdiction subordinate to such District Courts, and in all Courts of Criminal
Jurisdiction in the said district of _____ up to the end of the current
calendar year.

Given under my hand and the seal of the Court, this _____ day of _____

IV

ACT XXIII OF 1878.

CLAUSE (6), PART I, SECTION II.

The certificate issued under the signature of _____ on the _____ day of _____
to _____ son of _____
having been examined and retained by me, this renewed certificate is issued, authorizing the said _____
to appear, plead and act in all the District Magistrate's Courts in the _____
and on the Small Cause sides of the District and Subordinate _____
Judges' Courts in the said District of _____ and in all Courts of Criminal _____
Jurisdiction in the said District of _____ other than the District Court of the _____
division, up to the end of the current calendar year.

Given under my hand and the seal of the Court, this _____ day of _____

Form of Application for a Renewal Certificate.

To
THE HONOURABLE JUSTICE JOHN QUINN OF JUSTICES OF THE PEACE.

Application in behalf of _____ for a Renewal Certificate of the _____ and _____ paper (Excess)

Applicant's Name in full	1
Present year of birth	2
Applicant's Name in full	3
Year of birth	4
Ranking last passed (giving date, number and page of the Gazette) ..	5
Applicant's part of present occupation, whether employed under Government or trading or trade or other business ..	6
Courts in which applicant intends to practise as Advocate	7
Number of forwarding officers	8

Senior Judge.

Form of Declaration of having passed the examination qualifying for the Degree of Bachelor of Laws of the University of Madras.

I, _____ do hereby declare that I have duly passed the examination qualifying for the Degree of Bachelor of Laws of the University of Madras held on _____ at _____ and that my name is shown in the list of successful candidates published at page _____ of Part _____ of the _____ of Port St. George Gazette, dated the _____

Signature of Applicant.

The following rules, framed by the High Court of Madras for the qualification and admission of Advocates, are required to be printed in full.

1. Subject to the conditions hereinafter stated, any person who is entitled to practise as a Barrister in England or Ireland or as an Advocate in the Principal Courts of Scotland, any person duly admitted and on the roll of Advocates of the High Court of Calcutta, Bombay or Allahabad, and any person who, having been admitted in the degree of Master of Laws in the University of Madras, has studied for eighteen months with an Advocate of the High Court of Madras, may be admitted as an Advocate at the Court.

(1) Provided that any person who has already secured a regular apprenticeship for the period of one year, as required by rules 1 and 2 of the rules relating to the admission of High Court Vallahs, with a view to being admitted to practise as a Vallah in the High Court, may be admitted as an Advocate of the High Court, if, after having been admitted to the degree of Master of Laws in the University of Madras, he has studied for twelve months with an Advocate of the High Court of Madras.

(2) And provided also that in case any applicant for admission as an Advocate shall show sufficient cause, to the satisfaction of the Court, why the condition of study prescribed in this rule cannot be fully complied with, it shall be in the power of the Court to condone any deficiency in the period of such study.

2. In the case of a person entitled to practise as a Barrister in England or Ireland or as an Advocate in Scotland, the applicant must produce a certificate showing that he is so entitled to practise together with satisfactory vouchers made in his good character and ability.

3. In the case of an Advocate duly admitted and on the roll of Advocates of the High Court of Calcutta, Bombay or Allahabad, the applicant shall produce a certificate of such admission and vouchers, and also a certificate of character and ability signed by a Judge of the Court in which he has been admitted or by the Advocate-General of the same Province.

3. Every applicant for admission as an Advocate shall state in his application that he intends to practise in the High Court of Madras.

4. The application referred to in rules 1 and 3 shall be made by letter to the Registrar and shall show the date when the applicant was called to the Bar and the number of terms kept by him. If it shall appear that any applicant has been called to the Bar without keeping the full number of terms, he shall not be admitted, as an Advocate unless he shall satisfy the Court that he had sufficient cause for failing to keep the full number of terms.

5. Unless the Court, for special reasons, orders otherwise, an applicant who has been called to the Bar in England or Ireland shall produce satisfactory proof that he has read in the Chambers of a Barrister of call here three years' standing, practising in England or Ireland, for at least six months continuously. Provided that this rule shall not apply to applicants for admission who were admitted to the Bar of Court on or before the 1st October 1912.

6. Unless the Court otherwise orders, any applicant intending to apply to be admitted as an Advocate shall give his name in writing to the Registrar, who shall immediately arrange to have notice of the proposed application entered on the notice board of the Court and in the Chambers of the Bar and the Public's Association.

7. Every application under these rules shall be heard by a Bench of which the Chief Justice is a member.

High Court, Madras,
19th January 1920.

In exercise of the powers conferred by section 28 of the Madras Civil Courts Act, III of 1912, as amended by the Demarculation Act, IV of 1914, and with reference to the High Court Madras, dated the 7th February 1917, published at pages 231 and 232, Part II of the Port St. George Gazette, dated the 15th February 1917, the High Court hereby directs and orders that the Courts of the Additional Subordinate Judge Second Additional Subordinate Judge and Third Additional Subordinate Judge of Tanjore, mentioned in O.D. No. 2313, Madras (General), dated the 21st December 1919, shall neither have nor exercise the jurisdiction of a Court of Small Causes under the Provincial Small Causes Courts Act, IX of 1912.

In exercise of the powers conferred by section 28 of the Madras Civil Courts Act, III of 1912, as amended by the Demarculation Act, IV of 1914, and with reference to the High Court Madras, dated the 7th February 1917, published at pages 231 and 232, Part II of the Port St. George Gazette, dated the 15th February 1917, the High Court hereby directs and orders that the Court of the Temporary Subordinate Judge for the district of Salem mentioned in O.D. No. 311, Madras (General), dated the 27th January 1919, shall have and exercise the jurisdiction of a Court of Small Causes under the Provincial Small Causes Courts Act, IX of 1912, over the Municipality of Salem Principal and Additional.

High Court, Madras,
21st January 1920.

R. H. COURTENAY,
Registrar.

INSOLVENT PETITIONS.

No. 7 of 1919 in the COURT of the DISTRICT JUDGE, SELLARY.

Chennappaiah Venna Gaud, son of Subbasa Gaud, Lingayat,
 trader, is petic, residing at Bellur, Bangalore taluk. Petitioner.

Notice is hereby given that the petitioner has filed this petition to adjudge him as an insolvent and that the 21st day of February 1920 has been fixed for final hearing, all persons who intend objecting to the petition are required to appear on the said day in person or by valuing and they are to submit grounds of their objection on writing three (3) clear days before the day of hearing, exclusive of the day of giving such notice and of the said day of hearing.

Sellary, 21st January 1920.

H. R. BARDWELL,
District Judge.

No. 55 of 1918 (J. A. No. 915 of 1919) in the COURT of the DISTRICT JUDGE, KENNA.

Charles Venkatasubba Rao Petitioner (Father).
Kanniah Subramanyam, etc. Respondents (Children).

Notice is hereby given, under clause (1) of section 37 of Act III of 1917, that the above named petitioner (father) has submitted a proposal for a scheme of arrangement of his affairs by submitting them to Messrs. Venkata Raghavachandra Rao and Kathammak Chidambaram Rao and his application is posted for hearing to 16th January 1920. Any creditor wishing to oppose the same may appear before the court either in person or by pleader at 11 a.m. on the said date.

Maddur, 16th January 1920.

A. J. CUTTON,*
District Judge.

No. 30 of 1917 in the COURT of the DISTRICT JUDGE, SELLARY.

Parasara Kottanda Petitioner.
Periyanna Chinnai and others Opposers.

Notice is hereby given that the above named petitioner has applied to this court praying that he may be adjudged as insolvent. The petition has been posted for hearing on the 15th day of February 1920.

Sellary, 15th January 1920.

A. FOURNIRINGHAM,
District Judge.

No. 601 of 1918 (No. 1 of 1914) in the Court of the District Judge, Taranak.

Endogam Pillai Petitioner.
R. M. A. R. S. M. Shop by agent Kuyyannal Apper and others Respondents.

Under clause (1) of section 49 of Act III of 1900 notice is hereby given that the petitioner Endogam Pillai, son of Venkatesa Pillai, residing at Serpell, has applied to this court for an order of dissolution and that the 14th day of February 1920 is fixed for hearing such application and any objections which may be made thereto.

Tarapur, 18th January 1920.

E. H. WALLACE,
District Judge.

No. 23 of 1918 in the Court of the District Judge, Taranak.

Chikkappa Reddy Petitioner (Father).
Prasanna Reddy and twenty-seven others Respondents (Children).

Notice is hereby given, under clause (5) of section 12 of Act III of 1900, that Chikkappa Reddy, son of Gura Reddy, residing at Chikilashan, Pathampettar village, Edappanore, Tamil Nadu, has applied to this court for being declared a minor and that the application is pending for hearing on the 24th day of February 1920. Any candidate wishing to oppose the said application may appear before this court after its process is served on the said date.

Tinnivelly, 23rd January 1920.

E. P. WALSH,
District Judge.

No. 18 of 1920 in the Court of the Temporary Commissioner, Taranak.

Devaraj Appayya and Raja Lingappa Petitioner.
Vandappa Vithalaram and others Defendants.

Notice is hereby given, under section 14, clause (1), of Act III of 1900, that the above-named petitioner have been adjudged insolvents by an order of this court, dated 12th January 1920, and that all the creditors should present their claims before the Official Receiver.

Quater, 21st January 1920.

A. K. KRISHNASWAMY AYYAR,
Official Receiver.

No. 3 of 1920 in the Court of the Assistant District Magistrate, Taranak.

Kotiah Chikilashan Masudal Kannaiah and others, Offender. Petitioner (Father).
Dobson Defendant.

Pillai Manmatha Vasudevan Manabathi and seven others Respondents.
Notice is hereby given, under clause (1) of section 12 of Act III of 1900, that the above-named petitioner has applied to this court, dated 19th January 1920, to set aside his conviction and the same is pending for hearing on 19th February 1920. Any candidate wishing to oppose the same must appear at 11 a.m. on that date.

Calicut, 21st January 1920.

U. RAMAPPA,
District Magistrate.

No. 1 of 1920 in the Court of the District Magistrate, Taranak.

Kattipalli Mallapa Gowd, son of Lingappa Gowd, resident of Kottar, Petitioner.
Kadlagi taluk Defendant.

Devarajammal Parappa and Jurali Kankasappa of Kottar, Kadlagi taluk Defendants (Respondents).
Notice is hereby given that the petitioner has filed this petition to set aside his conviction and that 19th February 1920 is fixed for hearing. All persons who intend opposing to this petition are required to appear on the said date in person or by vakil and they are to submit grounds of their opposition in writing three clear days before the date of hearing.

Mogudi, 17th January 1920.

T. SUDHAKA RAO,
District Magistrate.

[No. 12 of 1914 in the Court of the District Magistrate, Kottarakkott.

Chinnappa Edappanaradan, son of Appayann Edappanaradan, Petitioner.
residing in Pottipatti, Kankasappa taluk Defendant.

Arumugam Chinnappa and his others Respondents.

It is hereby notified that the order of adjudication passed by this Court on 15th March 1919 adjudging the petitioner Chinnappa Edappanaradan as insolvent was set aside by the order of this Court passed on 14th January 1920 in M.A. No. 2551 of 1919.

Kankasappa, 21st January 1920.

E. MOORERAJU NATUNO,
District Magistrate.

No. 9 of 1918 in the Court of the District Magistrate, Taranak.

(1) Annala Nagappa and (2) his son Naganna, of Malappuram, Petitioner.
Chinnappa in Serpell taluk Defendant and his partner.

Notice is hereby given, under section 28 (7) of the Foreword Controversy Act III of 1900, that the (1) and (2) Respondents and Debtor started joint work with a view to making out the 1st day of January 1920, and that the evidence should prove their claim as much as possible and that they may be proved by delivering in writing by registered post to this Court an affidavit in form No. 2 of the Foreword Rules, 1900.

Madurai, 18th January 1920.

T. RAMA RAO,
District Magistrate.

No. 210 of 1919 (No. 38 of 1919 in the Code of the District Muziris Court, Nanganuram)
IN THE COURT OF THE DISTRICT MURUGU, NANGANURAM.
ORIGINAL PETITION No. 484 of 1919.

Bhatam Pillai Petitioner (Debtors).
T. B. Managayya Pillai and others Respondents (Creditors).

To the creditors.—Take notice that this court has fixed the 19th day of February 1920 for the consideration of a composition or scheme of arrangement submitted by Bhatam Pillai, the debtor in the above insolvency petition. No creditor who has not proved his debt before the aforesaid date will be permitted to vote on the consideration of the above matter. If you desire to be represented at the above mentioned hearing, you should be present or by a duly instructed pleader with power.

R. V. KRISHNA AYYAR,
District Muzif.

Nanganuram, 29th January 1920.

No. 1 of 1919 in the Court of the District Muzif, Pudukottai.

Indu Chennarasappa of Pudukottai, Dharmaramaiah Petitioner.
Puthala Pethi and others Creditors.

Notice is hereby given that a final dividend is intended to be declared in the above matter and that if the creditors do not establish their claims on or before 1st March 1920 their claims will be expunged and the dividend proceeded with without regard to such claims.

No. 1 of 1920 in the Court of the District Muzif, Pudukottai.

Varadarajappan Pillai of Hindupur Petitioner.
Pati Narayanaiah and three others Creditors.

Notice is hereby given that the above named petitioner has applied to this court for being adjudged an insolvent and that his petition stands posted to 12th February 1920.

O. KUNARACHAKRABARTI AYYANGAR,
District Muzif.

Pudukottai, 20th January 1920.

No. 2 of 1919 in the Court of the District Muzif, Pudukottai.

Maharajah Puthanthi Rajaguru Pichayathi of Korkotha near Madurai,
Mannamalai devars of Pudukottai Petitioner (Debtors).
M. Naresa Pillai and six others Creditors.

Notice is hereby given that the above named petitioner is adjudged an insolvent by an order of this court, dated 15th January 1920, and that his creditors should prove their claims before the District Muzif of South Arcot by filing an affidavit before him either in person or by registered post in form No. 8 of the Madras Provincial Insolvency Rules, 1919.

A. C. KUNHUNTI RAJAH,
District Muzif.

Pudukottai, 26th January 1920.

No. 2 of 1919 in the Court of the District Muzif, Ramanthapuram.

Subbaratnam Petitioner.
Kannan Subbaratnam and six others Creditors.

Notice is hereby given, under section 12 (3) of Act III of 1907, that the above named petitioner has applied to this court for being declared an insolvent and that his petition stands posted to 6th March 1920.

T. R. NARAYANASWAMI SASTRI,
District Muzif.

Ramanthapuram, 22nd January 1920.

No. 18 of 1919 in the Court of the Additional District Muzif, Madurai.

T. V. Srinivasa Chetti, son of Venkatasubramanian Chetti, at Pudukottai,
Salem District Petitioner.
Kalyanaswami Chetti and others Creditors.

Notice is hereby given, under section 18, clause (2), of the Provincial Insolvency Act III of 1907, that the above named petitioner has been adjudged an insolvent by an order of this court, dated 4th January 1920, and that the creditors should prove their debts on or before 16th February 1920.

A. ANANTARAJA AYYAR,
District Muzif.

Salem, 17th January 1920.

No. 1 of 1919 in the Court of the District Muzif, Salem.

Pannasalai Chetty and his son Narayana, Chetty Muttakrishnan:
Salem District Petitioner.
Dharmalingam Pillai and others, others Respondents.

Notice is hereby given under section 12 (3) of the Insolvency Act that the above named petitioners have applied to this court to be declared insolvents and that their application is posted to 23rd February 1920 for hearing.

P. M. SUNDARAYA AYYANGAR,
District Muzif.

Salem, 21st January 1920.

No. 45 of 1918 is now Order of 1918. Original Receipts, Government

Partina Ramarwan Chari, sailing in Thoson, Thuvallavak ..	Feather.
Asakawa Chari and others	Empedocle

Notice is hereby given, under section 13 (3) of Act III of 1927, that the above-named petitioner has applied for being declared an insolvent and that his application is pending in 1134 February 1936 for hearing.

No. 67 of 1943 of the Orders of the Privy Council, Ceylon.

M. Begum Mahal, residing in Pechal village, Saidpur taluk	..	Fardman.
H. Kuchamrasi Mahal and others .. .. .	..	Begum Mahal.

Notice is hereby given, under section 17 (5) of Act 118 of 1897, that the abovesigned petitioner has applied for being declared an insolvent and that his application is posted to 14th February 1910 for hearing.

No. 48 OF 1913 IS THE CASE OF THE OPTICAL BROADWAY, CHICAGO, ILL.

K. Kumbharasani Mudali, son of Venderappa Mudali, 1808			
Padappaiah, Dh. Thomas' Munsif, Saldapet taluk	"	"	Pattinam.
M. Han. Abdul Halim Sahib and others	"	"	Patnam.

Helios is heavily grown, under section 18 (7) of Act III of 1897; that the above-named petitioners was addressed an invitation on 26 January 1928. All the members was required to prove their *s. p. n. s.* as soon as possible by delivering by registered post to the Official Receiver, Chicago, an affidavit in form No. 2 of the Illinois Provincial Assembly Rules.

No. 60 as 1998 is not Count as the Original Reporter, Confidentiality

Al-Id) Gassir Sahib, son of Al-Bah-Qadir Sahib, 1468 H. Sahabiyat, Akademi, St. Thomas' Mount	.. .. .	Pakistan.
Saharail Sahab and others .. .. .	.. .. .	Aryudaka.

KuKlan is hereby given, under section 18 (1) of Act III of 1907, that the above-named petitioners was adjudicated an insolvent on 17th January 1913. All his creditors are required to present their claim as soon as possible by delivering by registered post to the Official Receiver, Chicagoport, an affidavit in form No. 2 of the National Freehold Landowners Union.

NO. 55 OF 1918 IS THE CORRECTION OF THIS ORIGINAL EXHIBIT, CORRESPONDING.

Sulabdi Ayangar, one of Koppas Ayangar, residing in Seng village, Tanjore taluk	..	..	..	..	..	<i>Fellow</i>
Arundhan Amal and others	..	..	..	..	..	<i>Zeppedi</i>

Naïm is hereby given that under section 15 (2) of Act III of 1907, the above-named petitioner has applied for being declared an insolvent and that his application is posted to 25th February 1920, for hearing.

No. 58 of 1973 is 4th Cited in the Official Gazette, Colombo 1973.

Thores Gunnar, son of Per Axel Gunnar residing in Pullman- bakken village, Tvedestrand	..	..	..	..	..	<i>Tvedestrand.</i>
Scholar Gunnar and others ..	..	..	..	..	..	<i>Bjerkedal.</i>

Notice is hereby given, pursuant to section 12 (2) of Act III of 1900, that aforesaid petitioner has applied for being declared as insolvent and that his application is posted to 27th February 1900, for hearing.

P. NARAYANAPALA ACHARYAN,
Optical Director

Chicago, 30th January 1939.

No. 15 of 1919 is the Order of the District Judge, Comptroller

Kallappa Karandak, son of Durvasa Karandak at Velakkers,					
Calcuttation .. .. .	..	..	..	..	Attorney (London).
Ammann Karandak and others .. .. .	..	..	..	..	Doctors.

Notice is hereby given, under section 32 (7) of Act 11 of 1907, that the donor above named has been adjudged insolvent by an order of the Official Receiver, dated the 18th day of December 1910, as the representative of the above-named testator, that all the creditors of the aforesaid debtor should prove their claims as soon as possible before 25th March 1911, and that a claim may be proved by sending a statement of the claim by post to a registered letter to the Official Receiver, Commissioner, as by Section 32 of the aforesaid Act, and by sending the original to the Madras Provincial Treasury Office, 1910.

K. RAGHAVENDRA RAO,
Offical Reviewer

Colchester, 16th January 1996.

**No. 42 of 1918 (No. 17 of 1919 of THE RULES OF THE DISTRICT COURT, TRICHINAPOLY)
IN THE COURT OF THE CHIEF CLERK, TRICHINAPOLY.**

Puttaswami Narayanaiah *Plaintiff (Debit).*
East India Steamship Co., etc. *Counter-plaintiff (Credit).*

Notice is hereby given that by an order of this Court, dated 17th January 1919, the above-named Plaintiff was adjudged as an insolvent. Creditors of the above-named insolvent should prove their claims on or before 21st February 1919 by delivering or sending by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1909.

A. KANAKA RAJU,
Official Receiver.

Trichinopoly, 17th January 1919.

No. 3 of 1919 IN THE COURT OF THE DISTRICT JUDGE, TRICHINAPOLY.

A. N. K. Subramaniam Nair and others of Kallapattanam, Tanjore
District, Trichinopoly district *Debtors.*

Notice is hereby given that affidavits of the above-named Debtors are required to prove their debts on or before the 11th day of February 1920, failing which, said Debtors will be declared and detained without regard to their claims.

**No. 22 of 1919 (No. 7 of 1919 of THE RULES OF THE DISTRICT MASTERS' COURT, TRICHINAPOLY,
IN THE COURT OF THE CHIEF CLERK, TRICHINAPOLY.**

Remingtons Pillai and of Karappavallu Pillai, Chokkalingapuram,
Chidambaram District, Tanjore District *Debtors.*

The above-named Debtors have presented a petition on 2nd December 1919 to the Tanjore District Master's Court for the benefit of the Insolvency Act (12) of 1907 and the same has been transferred to me for disposal. The same is fixed for hearing before me on 15th February 1920 at 4 p.m. or adjourned day thereof. Creditors' objections against the application should be filed on or before the said date.

A. SUBRAMANIAM AYYAR,
Official Receiver.

Trichinopoly, 24th January 1920.

No. 25 of 1919 IN THE COURT OF THE CHIEF CLERK, TRICHINAPOLY.

Chinnarasu Pillai and another *Plaintiffs.*
Tanjore District *Counter-plaintiffs.*

All persons alleging themselves to be the creditors of the above named plaintiffs are required to tender proof of their claims on or before 1st March 1920. If they fail to do so, a final decree will be declared without regard to their claims.

No. 35 of 1919 IN THE COURT OF THE CHIEF CLERK, TRICHINAPOLY.

Singa Pillai *Plaintiff.*
Chinnarasu Pillai and others *Counter-plaintiffs.*

Notice is hereby given that the above-named plaintiff was adjudged an insolvent on 18th January 1920. All his creditors are required to prove their claims, as soon as possible, by delivering or sending by registered post to the Official Receiver, Trichinopoly, an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1909.

No. 41 of 1919 IN THE COURT OF THE CHIEF CLERK, TRICHINAPOLY.

Ramaswami Ayyar *Plaintiff.*
Krishna Mudaliar and others *Counter-plaintiffs.*

Notice is hereby given that the above-named plaintiff was adjudged an insolvent on 26th January 1920 and his further examination takes place on 4th March 1920. All his creditors are required to prove their claims, as soon as possible, by delivering or sending by registered post to the Official Receiver, Trichinopoly, an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1909.

T. S. PALANISWAMI PILLAI,
Official Receiver.

Trichinopoly, 26th January 1920.

CITATION UNDER SECTION 200 OF ACT X OF 1909.

No. 118 of 1919 IN THE COURT OF THE DISTRICT JUDGE, NORTH ARCOT.

Gregory Gnanasekaran *Plaintiff.*

I hereby call upon all persons claiming to have any interest in the estate of the late T. A. Gregory who died intestate on or about 21st September 1918 at Seralakumbam in Trichinopoly district where he had given temporarily having as fixed place of residence at the time of his death and leaving some property within the jurisdiction of this Court, to come and see the proceedings before this Court going to the proof of the claims of administration to the above-named plaintiff to have effect throughout the Presidency of Madras and Bangalore.

The 11th day of February 1920 has been fixed for the hearing of this matter.

Given under my hand and the seal of the Court, this 11th day of January 1920.

M. G. STEEN,
District Judge.

The following amounts are outstanding in the accounts of this Division for the last three years. If the debtors do not present themselves to receive payment on or before 1st May 1903, the said amount will be credited to Government :-

Name	Amount due on other particulars	Amount, Rs. & P.
Estimote Mahipyer ..	Amount due on per G.O. 1 and 2nd and 3rd copies to Estimote ..	1 0 0
T. K. Ranganathan, P.M. ..	1st copy of the 1st and 2nd copies to Government ..	5 15 00
	2nd copy ..	0 15 00
	Total ..	6 15 00

D. Y. KODI PILLAI,

Off. Division Engineer, South Province Division.

Madras, 23rd January 1903.

Notice is hereby given that the wages noted below due to workmen who worked in the Public Works Department Workshops at Madras, which remain outstanding for over three months will be credited to Government if they are not claimed within three months from the date of this notice:-

Name	Period	Wages amount	Amount, Rs. & P.
23rd June 1902 to 7th July 1902	232	Boodiyappa Durgoth ..	0 15 0
23rd July 1902 to 23rd July 1902	8	Chakraborty ..	0 10 0
23rd September 1902 to 21st September 1902	159	Gurupada Vachan ..	0 5 0
21st September 1902 to 21st September 1902	34	Chakrapati Ramdas ..	0 15 0

R. NARAYANA AYYANGAR,

Division Engineer, South Central Division.

Madras, 23rd January 1903.

POST OFFICE NOTIFICATION.

POSTS AND TELEGRAPHS.

MADRAS CIRCLE.

Post Office.

Board.

A reward of Rs. 50 will be paid to any person or persons giving such information leading to the detection of the offences committed in the robbery of mailbags occurred at the Rayachoti-Chatrapati line up, the 12th December 1902, in which, among other articles, insured letters No. 196 of Rayachoti containing currency notes for Rs. 100 was lost.

3. The information should be communicated immediately to Mr. P. G. Pillai, my Personal Assistant.

A. W. LANE-RYAN,

Postmaster-General.

Madras, 26th January 1903.

REVENUE NOTIFICATIONS.

In exercise of the power delegated under sub-section 5 to section 5 of the Madras Survey and Settlement Act, 1857, as amended by the Madras Devolution Act, 1914, the Board of Revenue hereby directs the survey, under the provisions of the said Act of 1857, of the undermentioned forest reserves of the Tiruchirappalli District comprised in the revenue villages listed against them :-

MADRAS CIRCLE.

181. Takkalappatti ..	194. Sattur ..	195. Tiruchirappalli ..
182. Takkalappatti ..	196. Sattur ..	196. Tiruchirappalli ..
183. Takkalappatti ..	197. Sattur ..	197. Tiruchirappalli ..
184. Takkalappatti ..	198. Sattur ..	198. Tiruchirappalli ..
185. Takkalappatti ..	199. Sattur ..	199. Tiruchirappalli ..
186. Takkalappatti ..	200. Sattur ..	200. Tiruchirappalli ..
187. Takkalappatti ..	201. Sattur ..	201. Tiruchirappalli ..
188. Takkalappatti ..	202. Sattur ..	202. Tiruchirappalli ..
189. Takkalappatti ..	203. Sattur ..	203. Tiruchirappalli ..
190. Takkalappatti ..	204. Sattur ..	204. Tiruchirappalli ..
191. Takkalappatti ..	205. Sattur ..	205. Tiruchirappalli ..
192. Takkalappatti ..	206. Sattur ..	206. Tiruchirappalli ..
193. Takkalappatti ..	207. Sattur ..	207. Tiruchirappalli ..
194. Takkalappatti ..	208. Sattur ..	208. Tiruchirappalli ..
195. Takkalappatti ..	209. Sattur ..	209. Tiruchirappalli ..
196. Takkalappatti ..	210. Sattur ..	210. Tiruchirappalli ..
197. Takkalappatti ..	211. Sattur ..	211. Tiruchirappalli ..
198. Takkalappatti ..	212. Sattur ..	212. Tiruchirappalli ..
199. Takkalappatti ..	213. Sattur ..	213. Tiruchirappalli ..
200. Takkalappatti ..	214. Sattur ..	214. Tiruchirappalli ..

1903 January 1903.

In exercise of the power delegated under sub-section (2) in section 17 of the Madras Survey and Enclosure Act, IV of 1911, as amended by the Madras Encroachment Act, VIII of 1914, the Board of Revenue hereby directs the survey, under section 17 (1) (a) of the said Act of 1917, of the Sivaganga mandal in the Sivasamudram District.

Board, Revenue Settlement,
Madras, 15th January 1926.

U. RAMA RAO,
Deputy Secretary.

It is hereby notified that all communications intended for the Income tax Department of the Board of Revenue, Madras, should from 1st January 1926 be addressed to "The Secretary to the Commissioner of Income-tax, Bank of Madras Building, Mount Road."

Board of Revenue (Income-tax),
Madras, 7th January 1926.

J. S. KRISHNAMMA,
Secretary to the Commissioner of Income-tax.

VISING CERTIFICATES.

The mercantile firms have been granted certificates of approval under the following rules—

Name and address.	Date of order granting the certificate.	Area over which the power is given.
The Coopers, Gold Mining Company of India, Limited, (Oregon, Mysore State, South India).	16th January 1926 ..	Madras Presidency.
Mr. H. M. S. Cooke, Superintendent, The Coopers Gold Mining Company of India, Limited, (Oregon, Mysore State, South India).	Do. ..	Do.
M. J. Raj. P. Vengal Rao, Jr. Co., Secunder, Madras 16th January 1926 ..	Do. ..	Do.
Madan Mohan, Madras ..		
Board, Lord Rameswar, Madras, 16th January 1926.		H. S. FAYE, Secretary.

MARINE NOTIFICATIONS.

NOTICES TO MARINEES.

No. 2 of 1926.

The following is republished for information.

Presidency Port Office, Madras,
15th January 1926.

COMMISSIONER OF REVENUE—MARINE DEPARTMENT

BAY OF BENGAL—CHITTAGONG CHART.

Chittagong (Karnatak) — *not*—*alterations of buoy.*

No. 102-I (*first publication*)—

Subject—The following alterations of buoys are made over the Chittagong Channel—

- (1) Chittagong buoy has been moved 20° 30' N, 82° 15' W. (Mag.), 510 feet.
(2) Middle Ayrton light buoy has been moved 20° 30' N, 82° 15' W. (Mag.), 350 feet.

Formulas—10° 30' E.

Chart referred to—No. 44, Chittagong (Karnatak) river.

Publication—Bay of Bengal Pilot, 1916, page 223; Bureau Supplement (V) 1917.

Advisory—Port Office, Chittagong, notice dated 24th December 1916.

E. STOCKER, Captain, R.N.,
Port Office of Chittagong.

Published for general information.

F. A. A. (OWLE),
Secretary, Marine Department.

Calcutta, for 15th December 1917.

No. 4 of 1926.

The following is republished for information.

Presidency Port Office, Madras,
15th January 1926.

NOTICE TO MARINEES, No. 102

THE HONORABLE SECRETARY OF THE COMMISSIONER OF INLAND REVENUE

Referring to Notice to Marinees No. 102, notice is hereby given that the following communication has been forwarded to the Honorable Secretary by the British Legation giving further information regarding the revision of some of the instructions to Merchant Ships—

With reference to circular letter of 14th July 1925, the Shipping Intelligence Officers at Liverpool, Glasgow, Leith, Newcastle-on-Tyne, Hull, London, Liverpool, Cardiff, and Swansea will be kindly asked to the 15th September.

The Marine-keeping Service in the Docks will be discontinued on the 15th September.

All other Naval Estate-keeping Officers abroad, except that at Constantinople, will be closed on the 15th September. The latter case will be maintained as present for merchant vessels entering the Black Sea.

All special arrangements for issuing navigational information which were introduced during the late war will thus cease and the normal press arrangements will be resumed in, except as specified above.

The publication of "Miss Warnings to Mariners" will be continued as long as they are necessary for the same reasons as Admiralty "Warnings to Mariners".

A copy of the booklet to be inserted in Monthly Instructions for British Merchant Ships, Addition No. 1, page 8, as a further accession to Chapter III of those instructions.

(By order of the Inspector-General of Customs.)

The Maritime Customs, Coast Survey's Office,
Singapore, 18th December 1919.

T. Z. ELLERREICH,
Coast Surveyor.

No. 5 of 1919.

The following is published for information.

Frontier Post Office, Madras,
20th January 1920.

NOTICE TO MARINERS.

COMMUNICATIONS WITH THE PORT OF RAJAHMUNDRAM.

Notice is hereby given that on the 17th January, at an hour about as weather permits, the pilot tug, "Krushna" will be ordered on the pilot station by the two steam tugs "Puducherry" and "Puducherry".

The tug "Krushna" is a double funnelled, painted grey with the words "PILLOT TUGS" in large white letters at each side and has a signal mast forward.

H. G. Q. ANTHONY,
Deputy Commissioner.

No. 6 of 1920.

India—East Coast—Port of Rajahmundry.

It is hereby notified for the information of Mariners that from a report received from the Port Officer, Rajahmundry, a tugboat of 130 tons netton, licensed on the 15th December 1919 in the Bay of Bengal in Latitude 16° 14' N., Longitude 83° 40' E., apparently and may have by this time become a drifting derelict with only her main mast and lower a derrick in shipping.

Frontier Post Office, Madras,
21st January 1920.

L. E. CLARKE,
for Frontier Post Officer.

REPORT OF VESSELS ARRIVING AT AND DEPARTING FROM THE PORT OF RAJAHMUNDRAM FROM THE 16th to the 16th January 1920.

ARRIVALS.

Date.	Arrived at night.	Vessel's name.	Tonnage.	From.	Where from.	Both complete.
19th January 1920.	Arrived.	S.S. "Hera" ..	2,000	A. D. K. G. G. S.	New York ..	Both grey and black.
" 20 ..	Do.	S.S. "G. G. G. S." ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 21 ..	Do.	S.S. "Krushna" ..	2,000	B. T. S. M. S.	Singapore ..	Both grey and black.
" 22 ..	Do.	S.S. "G. G. G. S." ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 23 ..	Do.	S.S. "Hera" ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 24 ..	Do.	S.S. "G. G. G. S." ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 25 ..	Do.	S.S. "Hera" ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 26 ..	Do.	S.S. "G. G. G. S." ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 27 ..	Do.	S.S. "Hera" ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 28 ..	Do.	S.S. "G. G. G. S." ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 29 ..	Do.	S.S. "Hera" ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 30 ..	Do.	S.S. "G. G. G. S." ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.

DEPARTURES.

Date.	Arrived at night.	Vessel's name.	Tonnage.	From.	Where to.	Both complete.
19th January 1920.	Left.	S.S. "Hera" ..	2,000	B. T. S. M. S.	Calcutta ..	Both grey and black.
" 20 ..	Do.	S.S. "G. G. G. S." ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 21 ..	Do.	S.S. "Krushna" ..	2,000	B. T. S. M. S.	Singapore ..	Both grey and black.
" 22 ..	Do.	S.S. "G. G. G. S." ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 23 ..	Do.	S.S. "Hera" ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 24 ..	Do.	S.S. "G. G. G. S." ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 25 ..	Do.	S.S. "Hera" ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 26 ..	Do.	S.S. "G. G. G. S." ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 27 ..	Do.	S.S. "Hera" ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 28 ..	Do.	S.S. "G. G. G. S." ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 29 ..	Do.	S.S. "Hera" ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.
" 30 ..	Do.	S.S. "G. G. G. S." ..	2,000	B. T. S. M. S.	Calcutta ..	No. 4.

See American.

See British.

See Indian.

* From Rajahmundry to the S. S. "Hera" and "Hera" on the 17th Jan.

† From Rajahmundry to the S. S. "Hera" and "Hera" on the 17th Jan.

‡ From Rajahmundry to the S. S. "Hera" and "Hera" on the 17th Jan.

Frontier Office, Madras,
20th January 1920.

H. M. FISHER,
Deputy Commissioner of the Port.

MILITARY NOTIFICATIONS.

NOTIFICATION.

The notification published on page 1202 of Part II of the Fort St. George Gazette, dated 14 July 1918, designating Mr. T. S. VERNAMANN, into a temporary clerk of this office, and making his liability for any employment under Government, is recalled.

Peru, 23rd December 1927.

H. B. HARDENBERG, *Asst. Col.*,
Director of Military Armaments, 20th (Pernu) Division.

REPORTS OF DISSENTIONS.

Report of a deserter or absentee without leave from the 12th Battalion, Machine Gun Corps, of Infantry, dated at Fethalpur, 10th 20th day of January 1928.

Number, rank and name, 157168 Pte. Charles Donald; age, 35 years; height, 5 foot 7 inches; colour of complexion, fresh; hair, dark brown; eyes, brown; body, slight; date of enlistment, 24 January 1915; place of enlistment, in the field; parish and country in which born, Glasgow, Lanarkshire; date of desertion or absence, 14th November 1918; place of desertion or absence, Bombay (India); under whose staff? service.

C. H. KENDRICK, *Major*,
Commanding 15th Battalion, Machine Gun Corps.

Report of a deserter or absentee without leave from the Ordnance Department, of Armaments, dated at Allahabad, 20th 27th day of January 1928.

Number, rank and name, 121214, Temporary Sergeant, Herbert Edmund Lyle; age, about 24 years; by appearance much younger; height, about 5 feet; colour of complexion, dark; hair, dark; eyes, dark brown; trade, furniture work, Tiffin, Royal Small Arms Factory, Enfield; date of enlistment, 24 November 1918; place of enlistment, Chitradh; parish and country in which born, Southwick, Surrey; date of desertion or absence, 24th January 1928; place of desertion or absence, Allahabad; under whose staff? service.

P. S. - He attended service up to 24th January 1928 on which date he was to be sent to Officer Commanding No. 1, Combined British Infantry Depot, Bangalore, for demobilisation.

W. DODDS, *Major*,
for Chief Ordnance Officer, Allahabad.

OFFICIAL ADVERTISEMENTS.

TENDERS FOR THE SUPPLY OF CARDAMOM ROOTS.

Sealed tenders for the supply of cardamom roots will be received by the undersigned up to 12 noon on Tuesday the 14th February 1928, for the supply of the following during 1928-29:-

(1) Cardamom roots in gross weight to be put through the furnace door of the boilers of the Public Works Workshops, per ton.

(2) Each tender must be accompanied by a deposit of Rs. 100 in cash or currency notes or banked money, which amount will be returned if the tender is not accepted.

(3) The person whose tender is accepted must deposit a further sum of Rs. 100 and execute an agreement within seven days of the acceptance of the tender, failing which the amount tendered will be forfeited.

(4) Tenders should be represented as the cover enclosing them: "Tenders for the supply of cardamom roots."

(5) Full name and address should be given below the signature of tenders.

(6) The undersigned reserves to himself the right of rejecting any or all of the tenders received without assigning any reason for so doing.

(7) Any further information can be obtained from the undersigned.

TENDERS FOR CARDS AND COOLIES.

Sealed tenders for the supply of cards and coolies will be received by the undersigned up to 12 noon on Tuesday the 14th February 1928 for the supply of cards and coolies for the use of the Public Works Workshops during 1928-29.

Each tender must be accompanied by a deposit of Rs. 25 in cash or currency notes or banked money, which amount will be returned if the tender is not accepted.

The successful tenderer will be required to deposit Rs. 100 and enter into an agreement within seven days from the date of acceptance of his tender.

Tenders should specify rates for the following:-

(1) Rate per article per mile.

(2) Rate from 1 to 10 cwt. per sack per mile for light or heavy articles.

(3) Rate from 1 to 10 cwt. per sack per mile for light or heavy articles.

(4) Rate from 10 to 15 cwt. per sack per mile for light or heavy articles.

(5) Rate from 15 to 20 cwt. per sack per mile for light or heavy articles.

(6) Rate per ton for articles weighing more than one ton, per mile, whether such articles or articles put together weighing more than one ton.

(7) Rate single articles going to or returning from stations on their actual weight per ton per mile.

(8) Rate loading and unloading heavy articles per ton.

(9) Rate loading and unloading other articles per ton.

Notes—Heavy articles—engines, pumps, pistons, valves, tools, Canada, etc., of over 10 feet length, stoves and coal for in houses, etc., and the like. Light articles—guns, legs, hats, coats, boots, stoves, mattresses, stoves, machines, lanterns, pick axes, saws, bars and the like.

Notes—Articles put on tender for light articles and heavy articles to be given.

Notes—Carts and trucks should be supplied by the contractor.

4. That the contractor will be present once a day to see that all the articles delivered over to him are dispatched on the same day without delay.

5. The contractor will obtain and deliver the Railway passage from the Railway station and be responsible for damages caused by delay.

7. The contractor shall accept the distances laid down in the Madras Railway Carriage Act of 1901 published in Supplement to *Port St. George Gazette*, dated 17th December 1915, pages 24 and 25, between Medical Stores and other places, as being the same as those from the Public Works Office.

8. Tenders should be accompanied by the money containing two:—1. Tender for the supply of carts and materials.

2. Full name and address should be given below the signature of the tenderer.

9. The Government reserves the right of rejecting any or all of the tenders received without assigning any reason for so doing.

10. Any further information may be obtained from the undersigned.

H. F. MCCURRY,
Superintendent, Public Works Office.

Madras, 19th January 1916.

TENDERS FOR LOADING SALT

Indian tenders will be invited by the Assistant Commissioner, Chingleput sub-division, at the Inspection Bungalow, Kallakudi, up to 4 p.m. on 26th February 1916 (Friday), for the work of loading salt to be completed during the space of 1925 in the factories of Alipat North, Alipat South and Vellore, Kanara. Cattle (general) estimate 18 lakhs at Vellore—Alipat North including Chingleput 275,125 mounds, Alipat South 150,000 mounds and Vellore 700,000 mounds. The operations will commence about 1st of March 1916.

1. *Supply of salt*—The contractor will load in bulk by means of buckets or such such as may be required with the drying process of the factories into open boats supplied for transport. He will supply strong and sound buckets of a uniform size. He shall convey the materials and in loading the capacity of the buckets, from place to place, and down and up them with materials supplied by Government. He will cover the salt loaded into the boats with tarpaulins provided by Government for the purpose. The tarpaulins will be securely fastened by means of cords. The ends of the cords will be secured with lead seals supplied by Government or such manner as may be directed by the officers of the department. Payment will be made per gallon at 15¢ mounds as mentioned on stamps at the Madras Office.

2. *Tenders may be made for any one or more or all of the factories.* The tenders should specify the rate per gallon of 125 mounds which he is willing to accept for each factory for which he tenders.

3. *General conditions*—Tenders should be accompanied by tenders for the work of loading salt at the factories of the Kanara Circle and should contain treasury receipts for payment at the Vagadia or Kallakudi Depot Circle treasury of a deposit in cash or treasury notes of Rs. 50 for each factory.

4. *Successful tenders* will be required to make at once further deposits in cash or treasury notes of Rs. 100 for each factory for the due fulfilment of the contract and to execute an agreement (the main conditions of which are set forth in the annexure below) within a week of their being informed of the acceptance of their tenders. In case of failure to do so, the deposits made will be forfeited to Government and the acceptance of the tenders cancelled. The stamp duty on the above points must be paid by the tenderers.

5. The right of rejecting or accepting any tender without assigning any reason for so doing is reserved to the department.

6. Further particulars may be obtained at the office of the Inspector, Kanara Circle, Vagadia.

7. The deposits of successful tenders will be returned as soon as possible after the opening of the tenders, while the deposit of the successful tenders will be returned on due fulfilment of the contract.

ANNEXURE

1. *Form of the contract*—The contract shall, unless modified as provided below, contain the following for the period of one year but the Commissioner may give the contractor three months' notice of termination of the contract if the new piece for the mechanical storage of salt is not to be completed this year.

2. *Supply of labour after notice*—The factory officer of the said factory shall give the contractor one week's notice of the date on which transport of salt is to commence. On and from the date specified in such notice, the contractor shall supply able-bodied labourers to such number and at such places as the factory officer may direct. If boats are directed in the factory owing to insufficient supply of labour the contractor shall pay wages to the labourers at a rate to be fixed by the Assistant Commissioner.

3. *Salt to be loaded in bulk into open boats*—The contractor shall cause the labourers to load in bulk by means of buckets from the drying process of the said factory on such salt as may be required on such dry into open boats supplied for the transport of salt.

4. *Supply of buckets*—The buckets shall be supplied by the contractor and shall be standard number. They should be of a uniform size such capacity of loading half a mound of salt. The contractor shall convey the materials and in loading the capacity of the buckets, from place to place and down and up them with materials supplied by Government.

5. *Salts to be secured and supply boats*—The contractor shall not be required to supply boats.

6. *Salts to be secured and supply boats*—The contractor shall not be required to supply boats. He must use the salt loaded into the boats with tarpaulins supplied by Government.

7. *Tarpaulins to be secured*—The contractor shall secure the tarpaulins securely in boats the operations by means of cords and to seal the ends of cords with lead seals supplied by Government.

8. *Manner of loading, stowing and unloading.*—The loading, stowing and unloading shall be done in such manner as may from time to time be directed by the Factory Officer.

9. *Hours of work.*—Work shall be started not later than 7 a.m. on all days except Sundays and public holidays and the loading of all the salt required shall be completed by 4 p.m.

10. *Expenses of contractor's service.*—The Factory Officer may, without cause assigned, summarily suspend from the factory any coolies or coolies employed under the contractor and the contractor shall be liable for the expenses and losses incurred by the Factory Officer.

11. *The contractor is answerable for the discipline of the factory officer.*—The contractor shall at all times during the continuance of the contract, obey and carry out the directions issued from time to time by the Factory Officer in regard to the execution of the contract.

12. *Responsibility for articles received or returned.*—The contractor shall give or take receipts for all articles, articles or materials loaded or sent in, as required by him, as the case may be, in accordance with the instructions of the above officer.

13. *Liability for articles not properly accounted for.*—The contractor shall pay the Secretary of State for all salt articles or materials lost, damaged, destroyed or not properly accounted for while on his own or any of his servants or agents or his part or as the case may be, and articles the quantity of salt and the number of articles or materials lost, damaged, destroyed or not properly accounted for, shall be determined by the Factory Officer.

14. *Rate of recovery.*—Recovery shall be made from the contractor for salt lost, damaged, destroyed or not properly accounted for at the rate of duty for the last being in force plus cost gross at first and a second. In regard to other articles or materials which are lost, damaged, destroyed, or not properly accounted for, recovery shall be made at such rates as the Commissioner may direct.

15. *Provisional delivery with any flaw at the department's facilities.*—The contractor shall not have previously delivery of any load whatever with any officer at the department.

16. *Contract not to be assigned.*—The contractor shall not assign the contract directly or indirectly to any person or persons, nor permit any person or persons to interfere in the performance thereof without the permission of the Commissioner.

17. *Payment to be made on completion.*—The quantities on which payment shall be made to the contractor shall be determined by the quantities of salt from the factory in question which is stored at the Indian Depot.

18. *Manner of payment.*—The contractor shall present every fortnight to the Assistant Commissioner, Salt, Alkali and Customs Department, Calcutta, a statement (to be signed by him as the Assistant Commissioner) in the form of a bill for work done. Payment for each bill shall be made to him within seven days of the receipt of the bill.

19. *Return of deposit.*—Upon complete fulfilment of the terms of the contract by the contractor at the satisfaction of the Commissioner, the latter shall return the deposit to the contractor.

20. *Penalty for breach of condition of the contract.*—If at any time the Commissioner or the Assistant Commissioner acting on his behalf is satisfied that the contractor is not loading the salt in accordance with the terms of the contract and if, where necessary, immediately remove the loaded transport and storage or if the contractor shall fail to fulfil all or any one or more or any part of any one or more of the conditions herein mentioned it shall be lawful for the Commissioner to suspend the contract by giving a written notice to the contractor and to enter into a further engagement or contract as he may think fit. The contractor shall be accountable to the Commissioner for any loss or damage sustained, but shall not be entitled to share in any savings below the value payable to him under the contract which the Commissioner may be able to effect.

21. *Alterations in conditions.*—The Commissioner or the Assistant Commissioner may, instead of cancelling the contract and entering into a new contract as stated above, undertake the work or any portion thereof himself and transfer the control of such execution from the contractor or to him, if he thinks fit, for the contract, in any case not exceeding Rs. 50, in any one instance. Such fee shall be paid within seven days of the completion.

22. *Security of sums due from the contractor.*—It shall be lawful for the Assistant Commissioner to detain and retain all sums payable to the department under the agreement from the amount deposited by the contractor or to order 2 years or from time to time at the time of payment of the bill. If there shall be any default of the contractor's deposit or such fee less than the sum which may be due at any time from the contractor to the Secretary of State, then in that case, the contractor, his agents, representatives or representatives shall forthwith repay to the Secretary of State the balance of such sums.

23. *Interference of Agents.*—The contractor shall abide by the decision of the Commissioner in case of any dispute or difference of opinion arising between the Commissioner or the Factory Officer and the contractor in regard to the interpretation of the terms of the contract or the obligations thereunder. Such dispute shall be final and binding on the contractor and shall not be subject to question or review in a court of law or otherwise.

Chingapat saltworks, Madras,
24th January 1933

M. VEKKATARAMA AYYAR,
Assistant Commissioner.

TENDERS FOR THE EXTENSIONS OF THE COURT-HOUSE OF THE DISTRICT MURSHIDABAD AT COCHIN.

Each tenderer will be invited by the undersigned at his office up to 15 o'clock on 1st March 1933, for the extension of the Court-house of the District Murshidabad at Cochin.

2. Tenders should be addressed to the Executive Engineer, Chingapat Division, and should be accompanied by "Tender for the Extension of the Court House of the District Murshidabad at Cochin."

3. Each tender should be accompanied by an earnest money of Rs. 100 in cash or equivalent sum which will be returned to the tenderer whose tender is not accepted.

[illegible]

Madison, 7th January 1918

R. SATHESATHAN,
Executive Engineer, Changanassery Division

NOTICE OF SALE OF ABEARI AND OPIUM PRIVILEGES IN MADRAS TOWN
END TUK L-KARE 36-51.

Marras is hereby given that the Fiscal Arrack shops, Taverns, Bungalows and Opium shops shown in the enclosed schedule will, for the lease commencing from the 1st April 1912, be put up for public auction by the Collector of Malabar at his office on Tuesday the 20th February 1912, commencing at 12 noon.

RESEARCH AND PRACTICE APPLICATIONS

Transitions

- [illegible]

Summary: If π -Ergodic, Long-Term Behavior

- [illegible]

Reynolds, A. TH. and J. A. B. B. B. B. B.

1. *Garydium, Mammill. level, between Louisa Cr. & Street and Main Road.*
2. *do. Crown Point Road, between Mill Street and Louisa Main Road.*
3. *Woods road, Haystack High Road, between Cemetery Road and Mountain Spring Road.*
4. *Charles, Mountain U. S. R. & N. Rd.*
5. *Emerson, Franklin Road, between Greenwald, Maple Street and Public School Road.*

Received 11 February 2004; accepted 11 March 2004

1. Old Wash-croft, near Mossy Rock Rd., between Cemetery Road and Fairbairn Avenue, Black.
2. Georgetown, Vancouver-Seattle power line, between 4th Ave. and 5th Ave. and 1st Ave. and 2nd Ave., in Red Maple North Street, between Vancouver and 1st Street and 2nd Street.
3. Expansion of Fairview Rd. to meet in S. 2nd St. and 3rd St. between 1st and 2nd Street and the last leading to 3rd St. between 1st and 2nd St.
4. Fairview, Fairview Road, between Fairview Road and 1st Street, and 1st Street, West.

RE.—As the parties generally, each person whose bid is accepted shall at once make a further deposit of half a month's rent (in advance) on the initial deposit of Rs. 50) for each shop unless the initial deposit equals or exceeds two months' rent. Should he fail to do so, the initial deposit made by him will be retained and the shop will be put up again immediately on the expiry of such date as the Collector is disposed of by the Collector and the defaulter will be delivered from holding again for the same or for any other shop.

2. Successful bidders will be allowed to open their shops only in undisturbed possession of the shop within the limits specified above, and not a distance of not less than 100 yards from one another.

3. Successful bidders, if allowed to be required to furnish the Collector, Madras Town Council, with boundary maps of the particular sites allotted by them, within two days from the date of sale and immediately on the approval of the maps by the Estate Licensing Board for the City of Madras to execute the necessary agreements where necessary.

4. Successful bidders at whose instance the Collector is not satisfied, will immediately on notice either pay up an additional deposit of two months' rent or produce a surety or assign to the Collector at the Collector's and get the necessary necessary bonds executed and registered, failing which the lease of their premises will not be issued except, in special cases, and in no case where the lease of the premises is delayed through the failure of the licensee to comply with the conditions set forth above.

5. As regards the payment of shop rent the following rules will be observed:—

- (i) The lease should be paid not later than the 15th of each month.
- (ii) Two pence more shall be added after the 15th, and at 10 pence per cent per annum will be charged from the 15th and a fine of Rs. 2 for each shop will be levied.
- (iii) Failure to pay the rent before the 15th of the month will render the shop liable to be forfeited at the risk of the licensee.

A. L. TOTTENHAM,
Collector.

Madras, 12th January 1922.

TENDERS FOR BINDING OF REGISTRATION RECORDS.

Notice is hereby given that sealed tenders for the binding of registration records of the Vengalapur District will be received up to 1st March 1922 by the undersigned at Vengalapur.

1. Tenders should be sent in sealed covers marked "Tenders for the binding of registration records" as in such the office of the District Registrar of Vengalapur on or before the above date and no tender will be taken of tenders received after that date.

2. The rates at which the tenders are prepared to undertake the work should be stated against each kind of record and the amount of rate of storage, if any, to be submitted for covering the binding of the records in the Registrar's office and for storage of the records when necessary should be given.

3. The successful bidder will, subject to the approval of the tender by the Superintendent of the Government Press, Madras, be required to execute the necessary agreements on a date fixed by the undersigned and if he fails to do so within that date his tender will be rejected.

4. The work should commence in April and be completed before the 15th of March 1922 and should, on no account be delayed and each piece of work should be completed within the time fixed by the District Registrar therefor.

5. The successful bidder should deposit a sum of Rs. 100 as security for the due performance of the agreement to be furnished for the benefit of all as any of the conditions in the agreement.

6. The undersigned reserves to himself the right to reject any tender without assigning reasons for doing so.

7. Candidates may at any time before submitting the tender apply to the District Registrar for any other information with regard to the system of binding, etc.

Kind of work.	Style of binding.
(a) Binding of register books, 1, 2, 3 and 4.	Pell leather or russet.
(b) Binding of original returns, 1, II, III and IV.	Calf or buck with corners of leather or russet.
(c) Register books, 4, 4-D and index to D, thereby comprising register and sub-register.	Black or russet with back and corners of leather or russet.
(d) File book I and file of transactions.	Boarder's cloth with russet back.
(e) Binding of register books.	Half calico and marbled.
(f) Deposition book, power-of-attorney file, register of records, Abstract, A.D.O. and other books or files not specified in items (a) to (e) above.	

Notes.—Flow books and not security pads books should be used for covers, not bound of 10 lb. of paper and being not less than 10 lb. 10" x 12" for the book I and file of transactions, 10 lb. 10" x 12" for book 2, 4, and 4-D and 10 lb. 10" x 12" for books 3 and 4.

F. RAMANUJAM PANTULU,
Acting Registrar.

Vengalapur, 12th January 1922.

TENDERS FOR THE SUPPLY OF GINGELY-OIL CAKE AND WHEAT BRAN.

Tenders are invited for the supply of gingely cake and wheat bran for the Madras Milk-maid Association (for the present authorized by the Agricultural Department) at Chittoor, by the undersigned on his office till the 1st February 1922. The selected tenderer shall sign an agreement to supply two tons of cake and one ton of wheat bran every week. Payment will be made either weekly or monthly.

Camp Chittoor,
18th January 1922.

M. RAJAHAYALU,
Acting Deputy Director of Agriculture, Chittoor.

[illegible]

H. R. WILLIAMS,
 Acting District Medical and Sanitary Officer.

Received 20th December 1978.

EXPENSES FOR THE DAILY SUPPLY OF ARTICLES OF DIET, HOSPITAL NURS-
 BARRIES AND FRESH WATER FOR THE GOVERNMENT HEAD QUARTERS
 HOSPITAL, DELHLY, FOR THE YEAR COMMENCING FROM
 1st APRIL 1920 TO END OF MARCH 1921.

FRANCIS noted trading will be insured by the District Medical and Sanitary Officer, Bellary, on or 10th February 1909.

5. A separate tender must be sent in for each group of the articles, viz., (a) dress, perfume and accessories; (b) hospital accessories and (c) fresh water.

5. The cover containing the books should be supplemented - order for the supply of dist. articles, hospital succedaneis or fresh water' as the case may be and should be addressed to the District Medical and Sanitary Officer, Bellary.

4. Each tenderer should deposit in a Government Treasury an amount noted in the schedule below as earnest-money and submit Treasury chales or Bank receipts along with his tender. In the case of unsuccessful tenders their deposit will be refunded to them.

5. The acceptance of the tender rules with the Ferguson-Dowell, with the Government of Mexico and the municipal leaders will be required to execute an agreement for the due fulfillment of the contract within a week of the termination of the acceptance of the tender and to deposit a sum of Rs. 100,00 and also to contribute to security measures for diet, hospital consumables and fresh water.

Answers

[illegible]

Note.—Fishes to be caught etc. on Monday, Wednesday and Friday and shall only be one-west day.

Exhibit.

Wool, sugar, bread, butter, oil, coffee, rice, flour, soap, tea, sugar, barley, eggs, chicks and more.

(C) Hospital Furniture.

Mattress, per 100; blankets, per 500; also nursing station, brown per 500, chair per 500 (to be supplied with wheels and casters of 10 inches).

(D) Bed linen.

Per order daily.

Delivery, 21st January 1925.

M. E. VAN DERMEER,
Asst. District Medical and Sanitary Officer.

TENDERS FOR SUPPLY OF ARTICLES OF DIET AND HOSPITAL SUPPLIES.

Notwithstanding that tenders in duplicate will be received up to 12 o'clock (noon) on Monday the 24th February 1925 by the Superintendant General Hospital, for the supply of the following articles:—

Bread, White and Brown, etc., Flour—Consist of articles to be delivered for a quantity as required. Payment will be made on monthly bills. Supplies to continue from 1st April 1925 to 31st March 1926.

Bacon, Potatoes—Consist of perishable articles of daily supply (supply to increase from 1st April 1925 to 31st March 1926). An order for such day's requirement will be given to the contractor. Payment will be made on monthly bills.

Meat, Fish, Fowl, Poultry, etc., Surgical Dressings, Medical Fabrics and "Shedding and Clothing"—Consist of articles to be delivered for a quantity as required. Payment will be made on monthly bills. Supplies to continue from 1st April 1925 to 31st March 1926.

5. The articles required are described in the standard schedule annexed, and information as to samples, etc., may be had on personal application at the hospital.

6. A separate tender must be sent in for each article or group thereof. It must be accompanied with samples of the articles adopting those of European manufacture.

7. Tenders will be opened by the Superintendant at the General Hospital at the appointed time in the presence of those interested who may choose to attend.

8. Tenders to be accompanied by the manner specified in paragraph 1 and on the cover the words "Tenders for Hospital Supplies" written. Each tender must contain accurately the rates, but the total value of each item of supply entered in a separate column, the items in which must be marked up showing the aggregate value of each article tendered.

9. Each tender must be accompanied by a deposit (in Government treasury notes or Bank receipts) as security of the amount stated against such article. When several articles are included in one tender, the deposit for the total amount of the tender must be preserved. In default of such deposit the tender will be rejected, nor will any tender be returned after the time fixed for the opening of tenders. As soon as it is received, this deposit will be returned in Government tenders immediately and to the person as soon as they have signed the security mentioned in paragraph 8.

10. No person making a tender shall be allowed to withdraw his tender and in the event of his so doing his deposit shall be forfeited to Government.

11. The successful tenderer must, within three days from date of receiving intimation that his tender has been accepted, lodge security, viz., 25 per cent on the total value of the articles, *provis* which his deposit will be forfeited to Government.

12. No advance of cash will be made to the contractor. 13. Bills presented after delivery of the articles will be passed by the Deputy Assistant General for payment and cheque issued on the Medical Bank.

14. A fine, not exceeding 50 per cent of deposit money, will be levied for any infringement of the regulations of the bank, and if frequently repeated, the contract will be cancelled and the security forfeited to Government.

15. The contract must not be sublet. The contractor's security will be returned to him immediately on completion of his contract.

16. The Superintendant reserves to himself the right to decline or accept the tender for any one or more of the articles tendered for by the successful tenderer without assigning any reason for so doing.

17. The Superintendant also reserves to himself the right of rejecting tenders without assigning any reason for so doing.

18. The successful tenderer will be required to pay the value of the paper stamp duty on the contract.

19. Government treasury notes lodged as current money or security deposit for a period of twelve months or less shall not be returned nor to the Superintendant but at the expiry of the term of the deposit. The Government will appropriate or cancel the notes as per G.O. No. 3283, dated 1st March 1924, subject to the fact that being only entered in the contract or other document executed by the depositor.

20. With reference to the stipulations contained in the preceding paragraph, No. 18, the tenderer shall attach a certificate to his schedule or schedule to the following effect:—

"I, the tenderer, agree to keep the current money of the Government treasury notes or Bank receipts deposited in Government in sum of my deposit in accordance with the contract."

[illegible]

General Hospital, Medicine,
11th January 1973.

F. T. BLUES, JR., and L. G. COLE, I.M.S.
Superintendent

TESTING FOR THE READING OF REGISTRATION RECORDS.

Notice is hereby given that sealed tenders for the binding of the Registration Records of the various Districts will be received up to 1st March 1932 by the undersigned at Harbin.

3. Tonsils should be sent in sealed covers represented "Tonsils for the finding of registration records" as per to reach the office of the District Registrar of Tonsils on or before the above date and no notice will be taken of tonsils received after that date.

2. The rates at which the trustees are prepared to undertake the work should be quoted against each kind of work and the amount of rate of change, if any, to be admitted for taking the building plans and materials to the Registrar's office and for providing sub-offices where necessary should be added.

4. The successful tenderer will, subject to the approval of his tender by the Superintendent of the Government Works, be required to execute the necessary agreements at a date fixed by the undersigned and if he fails to do so within that date his tender will be rejected.

6. The work should commence in April and be completed before the 15th March 1931 and should as far as possible be suitable and each piece of work should be completed within the time fixed by the District Health Officer.

d. The successful registrant should deposit a sum of \$5,000 as security for the due performance of the commitment to be fulfilled for the benefit of all, or any of the residents in the apartment.

7. The undersigned reserves to himself the right, to reject any tender without assigning reasons for doing so.

4. Tenderers may at any time, before submitting the tender apply to the Electrical Registrar for any further information with regard to the nature of bidding, etc.

2000

- | | | |
|---|---------|---|
| (1) Sheathing of register books 1, 2, 3, 5 | .. .. . | Full leather or spine. |
| (2) Sheathing of aliphant leaves 1, 2, 3, 4 | .. .. . | Calf or with back and corners of leather or spine. |
| (3) Register books 4, 6, D, index 4, D, thumb registers | .. .. . | Half-stuff cloth with back and corners of leather or spine. |
| (4) Thumb registers and reference registers | .. .. . | Half-stuff cloth with spine back. |
| (5) Full work and index of reference registers | .. .. . | Half-stuff cloth with spine back. |
| (6) Sheathing of engine books | .. .. . | Do. |
| (7) Deposition book, power of attorney, bill, registers of records, accounts A, B, C and other books of like kind to those in (1) to (6) inc. | .. .. . | Half calfskin and mado. |

N.B.—Three boards and not many posts should be used for errors. Card board is the best size being used for register books 1, 2 etc. 30" x 50" for B.C. books nos and file attachments, 18 in. 34" x 50" for books 3, 4, 4-D and 1 D; 30" x 25" for books 2 and 5.

Kutus, Hagström & O'Brien,
12th January 1993.

M. ACHARYAN,

IMPROVEMENTS AND ADDITIONS TO THE DISTRICT MUNICIPAL COURT,
SACRAMENTO.

States system will be received by the undersigned at his office at 1200 on 1st
March 1920 for improvements and additions to the District Board's Court of Divisions.
Mark 1920 for improvements and additions to the District Board's Court of Divisions, and should be
Mark 1920 for improvements and additions to the District Board's Court of Divisions, and should be

2 Teachers should be addressed to the Executive Director, *Chapman University*,
university, "Teacher for Improvements in the District School's Court at Trinitarian."

3. Each lender should be compensated by an earnest money of Rs. 400 in cash or security, which will be returned to the lenders whose tenders are not accepted.

4. The Executive Director, General Services Administration, will receive the right to represent the agency of the teachers without carrying any reasons for so doing.

5. The successful bidder will be required to sign an agreement to the proper department form for the full payment of the contract.

3. Failure to comply with condition 5, above will entail forfeiture of the earnest-money.

4. Other conditions of contract and the contract documents can be seen at any time between 10

8. Other conditions of membership will be as follows:

under the same conditions.

10. Date of completion, by June 1981.

Quantity.	Description of work.	Per
100 lbs.	Roundhead expanding fasteners	1.800 ft. S.
9-10	Roundhead expanding fasteners	1.800 ft. S.
11-12	Roundhead expanding fasteners	1.800 ft. S.
13-14	Roundhead expanding fasteners	1.800 ft. S.
15-16	Roundhead expanding fasteners	1.800 ft. S.
17-18	Roundhead expanding fasteners	1.800 ft. S.
19-20	Roundhead expanding fasteners	1.800 ft. S.
21-22	Roundhead expanding fasteners	1.800 ft. S.
23-24	Roundhead expanding fasteners	1.800 ft. S.
25-26	Roundhead expanding fasteners	1.800 ft. S.
27-28	Roundhead expanding fasteners	1.800 ft. S.
29-30	Roundhead expanding fasteners	1.800 ft. S.
31-32	Roundhead expanding fasteners	1.800 ft. S.
33-34	Roundhead expanding fasteners	1.800 ft. S.
35-36	Roundhead expanding fasteners	1.800 ft. S.
37-38	Roundhead expanding fasteners	1.800 ft. S.
39-40	Roundhead expanding fasteners	1.800 ft. S.
41-42	Roundhead expanding fasteners	1.800 ft. S.
43-44	Roundhead expanding fasteners	1.800 ft. S.
45-46	Roundhead expanding fasteners	1.800 ft. S.
47-48	Roundhead expanding fasteners	1.800 ft. S.
49-50	Roundhead expanding fasteners	1.800 ft. S.
51-52	Roundhead expanding fasteners	1.800 ft. S.
53-54	Roundhead expanding fasteners	1.800 ft. S.
55-56	Roundhead expanding fasteners	1.800 ft. S.
57-58	Roundhead expanding fasteners	1.800 ft. S.
59-60	Roundhead expanding fasteners	1.800 ft. S.
61-62	Roundhead expanding fasteners	1.800 ft. S.
63-64	Roundhead expanding fasteners	1.800 ft. S.
65-66	Roundhead expanding fasteners	1.800 ft. S.
67-68	Roundhead expanding fasteners	1.800 ft. S.
69-70	Roundhead expanding fasteners	1.800 ft. S.
71-72	Roundhead expanding fasteners	1.800 ft. S.
73-74	Roundhead expanding fasteners	1.800 ft. S.
75-76	Roundhead expanding fasteners	1.800 ft. S.
77-78	Roundhead expanding fasteners	1.800 ft. S.
79-80	Roundhead expanding fasteners	1.800 ft. S.
81-82	Roundhead expanding fasteners	1.800 ft. S.
83-84	Roundhead expanding fasteners	1.800 ft. S.
85-86	Roundhead expanding fasteners	1.800 ft. S.
87-88	Roundhead expanding fasteners	1.800 ft. S.
89-90	Roundhead expanding fasteners	1.800 ft. S.
91-92	Roundhead expanding fasteners	1.800 ft. S.
93-94	Roundhead expanding fasteners	1.800 ft. S.
95-96	Roundhead expanding fasteners	1.800 ft. S.
97-98	Roundhead expanding fasteners	1.800 ft. S.
99-100	Roundhead expanding fasteners	1.800 ft. S.

Office of the Executive Engineer, Bangalore,
10th January 1933.

AUCTION SALE

Two publicans hereby inform that the old sleeping-pool and the screen's tent belonging to Government, will be sold in public auction at 1 a.m. on 24th February 1935, by the undersigned at his office at Namsamari. The tent articles may be inspected by the intending bidders on any day during office hours, between 1st and 14th February 1935.

5. The sale is subject to be confirmed by the Assistant Commissioner, Manhattan, not later than

Benares, 24th January 1932.

LIST OF UNCLAIMED GOODS LYING IN THE FOLT THOSE PREMISES

Notice is hereby given that the undersigned package remaining undelivered in the Trust's premises will be sold by public auction under option 38 of the First Trust Act II of 1999, if not cleared within ten days from the date of this notice.

2. Goods advertised by the auctioneer for sale will not be permitted to be withdrawn by the owner of such goods, except on payment of a deposit sufficient to cover harbour dues, transit dues and other charges as may be shown.

3. The goods will be sold on the strictest understanding that the purchase price is exclusive of the excise duty.

4. Delivery of purchased unclaimed goods will not be allowed unless the purchaser produces a receipt from the customer showing the purchase money to have been paid.

Year's month and day	Year's month and day of arrival	Name and rank of owner	State and number of the passage	No of bags, trunks, suitcases and contents	Contents
1	1887/78	R. E. "Flag Hutchinson," 1887 1888	A diamond with "H" in the center.	One diamond ring	1/2 per cent.
2	1887/78	Do	Do	Two diamond rings	Do
3	1887/78	R. E. "Master" 1887 1888	A H. Stoddard, Inspector of Police, St. John, N. B., Inspector, Maine Isle.	One diamond ring	Do
4	1887/78	Do	A diamond with "H" in the center, "H" and "C" on the left and right sides and "H" on the right bottom.	One diamond ring	Do
5	1887/78	R. E. "Hutchinson" 1887 1888	Set for a diamond with "H" and "C" on the left and right sides, and "H" and "C" on the right top and bottom.	Five diamond rings	Do
6	1887/78	R. E. "Hutchinson" 1887 1888	"H" and "C" on the right top and bottom.	One diamond ring	Do
7	1887/78	Do	"H" and "C" on the right top and bottom.	One diamond ring	Do
8	1887/78	Do	"H" and "C" on the right top and bottom.	One diamond ring	Do
9	1887/78	R. E. "City of Hutchinson," 1887 1888	A diamond with "H" and "C" in the center.	One diamond ring	Do
10	1887/78	Do	Do	One diamond ring	Do
11	1887/78	Do	Do	One diamond ring	Do
12	1887/78	Do	Do	One diamond ring	Do
13	1887/78	Do	Do	One diamond ring	Do
14	1887/78	Do	Do	One diamond ring	Do
15	1887/78	Do	Do	One diamond ring	Do
16	1887/78	Do	Do	One diamond ring	Do
17	1887/78	Do	Do	One diamond ring	Do
18	1887/78	Do	Do	One diamond ring	Do
19	1887/78	Do	Do	One diamond ring	Do
20	1887/78	Do	Do	One diamond ring	Do
21	1887/78	Do	Do	One diamond ring	Do
22	1887/78	Do	Do	One diamond ring	Do
23	1887/78	Do	Do	One diamond ring	Do
24	1887/78	Do	Do	One diamond ring	Do
25	1887/78	Do	Do	One diamond ring	Do
26	1887/78	Do	Do	One diamond ring	Do
27	1887/78	Do	Do	One diamond ring	Do
28	1887/78	Do	Do	One diamond ring	Do
29	1887/78	Do	Do	One diamond ring	Do
30	1887/78	Do	Do	One diamond ring	Do
31	1887/78	Do	Do	One diamond ring	Do
32	1887/78	Do	Do	One diamond ring	Do
33	1887/78	Do	Do	One diamond ring	Do
34	1887/78	Do	Do	One diamond ring	Do
35	1887/78	Do	Do	One diamond ring	Do
36	1887/78	Do	Do	One diamond ring	Do
37	1887/78	Do	Do	One diamond ring	Do
38	1887/78	Do	Do	One diamond ring	Do
39	1887/78	Do	Do	One diamond ring	Do
40	1887/78	Do	Do	One diamond ring	Do
41	1887/78	Do	Do	One diamond ring	Do
42	1887/78	Do	Do	One diamond ring	Do
43	1887/78	Do	Do	One diamond ring	Do
44	1887/78	Do	Do	One diamond ring	Do
45	1887/78	Do	Do	One diamond ring	Do
46	1887/78	Do	Do	One diamond ring	Do
47	1887/78	Do	Do	One diamond ring	Do
48	1887/78	Do	Do	One diamond ring	Do
49	1887/78	Do	Do	One diamond ring	Do
50	1887/78	Do	Do	One diamond ring	Do
51	1887/78	Do	Do	One diamond ring	Do
52	1887/78	Do	Do	One diamond ring	Do
53	1887/78	Do	Do	One diamond ring	Do
54	1887/78	Do	Do	One diamond ring	Do
55	1887/78	Do	Do	One diamond ring	Do
56	1887/78	Do	Do	One diamond ring	Do
57	1887/78	Do	Do	One diamond ring	Do
58	1887/78	Do	Do	One diamond ring	Do
59	1887/78	Do	Do	One diamond ring	Do
60	1887/78	Do	Do	One diamond ring	Do
61	1887/78	Do	Do	One diamond ring	Do
62	1887/78	Do	Do	One diamond ring	Do
63	1887/78	Do	Do	One diamond ring	Do
64	1887/78	Do	Do	One diamond ring	Do
65	1887/78	Do	Do	One diamond ring	Do
66	1887/78	Do	Do	One diamond ring	Do
67	1887/78	Do	Do	One diamond ring	Do
68	1887/78	Do	Do	One diamond ring	Do
69	1887/78	Do	Do	One diamond ring	Do
70	1887/78	Do	Do	One diamond ring	Do
71	1887/78	Do	Do	One diamond ring	Do
72	1887/78	Do	Do	One diamond ring	Do
73	1887/78	Do	Do	One diamond ring	Do

- INDIA ACT XX of 1908.—Jews (Amendment). English text. As 1-8 (6 p.). Telugu, Tamil, Hindustani, Kannara and Malayalam. Footstep India. Each. Price 5 (5 p.).
- INDIA ACT XXI of 1909.—Census (Amendment). English text. As 1-8 (7 p.). Tamil, Kannara, Hindustani, Malayalam and Telugu. Footstep India. Each. Price 5 (5 p.).
- INDIA ACT XXII of 1912.—Census (Amendment). English text. As 1-3 (5 p.). Tamil, Hindustani, Kannara, Malayalam and Telugu. Footstep India. Each. Price 5 (5 p.).
- INDIA ACT XXIII of 1907.—Census (Amendment). English text. As 1-8 (6 p.). Tamil, Telugu, Kannara, Hindustani and Malayalam. Footstep India. Each. Price 5 (5 p.).
- INDIA ACT XXIV of 1907.—As Act to remove the restrictions imposed on the withdrawal of capital from the money market by companies. English text. As 1-5 (5 p.). Tamil, Telugu, Malayalam, Hindustani and Kannara. Footstep India. Each. Price 5 (5 p.).
- INDIA ACT XXV of 1910.—Indian Merchant Shipping (Amendment). English text. As 1-5 (6 p.). Tamil, Kannara, Telugu, Hindustani and Malayalam. Footstep India. Each. Price 5 (5 p.).
- INDIA ACT XXVI of 1912.—Paper Currency (Amendment). English text. As 1-3 (6 p.). Tamil, Kannara, Hindustani and Malayalam. Footstep India. Each. Price 5 (5 p.).
- INDIA ACT XXX of 1902.—Nidheratna modified up to 1st October 1908. Text. English. As 1-8 (6 p.).
- INDIA ACT XL of 1911.—Indian Naturalisation (Amendment). Text. English. As 1-5 (6 p.). Hindustani. Price 5 (5 p.).
- INDIA ACT XLII of 1910.—Deposit, and Amending Act. Royal text. English. As 1-8 (6 p.).
- INDIA ACT XLVII of 1911.—Indemnity. Royal text. English. As 1-5 (5 p.).
- INDIA ACT XLIII of 1910.—Works on the basis of contract. Malayalam and Kannara. Footstep India. Each. Price 5 (5 p.).
- ORDINANCE No. VII of 1910.—To prohibit the possession of opium stores. Tamil, Telugu, Kannara, Malayalam and Urdu. Footstep India. Each. Price 5 (5 p.). Royal text. English. As 1-3 (4 p.).
- MADRAS ACT VI of 1910.—Civil Courts (Amendment). Tamil. Price 5 (5 p.).
- MADRAS ACT VII of 1910.—Forest (Amendment). Urdu. Price 5 (5 p.).
- MADRAS ACT I of 1910.—Machher Land Regulation Amendment. English. Footstep India. Price 5 (5 p.).

GOVERNMENT OF INDIA.

NEW LEGISLATIVE DEPARTMENT PUBLICATIONS FOR SALE
BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA,
8, BARNARD STREET, CALCUTTA.

[A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.]

- TAMIL STUDIES FORUM OF LITERATURE AT THE GOVERNMENT-PRINTING OFFICE, MADRAS 1910. Royal text. As 1-8 (10 p.).
- ANNALS OF COMMERCE, 50 LAW OF GENERAL PRINCIPLES AND ORDERS (REVISION 1912). Last No. 1, dated 15th June 1910. As 1-4 (3 p.).
- DISSENTING OPINIONS ACTS OF THE GOVERNMENT-PRINTING OFFICE. Super-royal text. Each board. As 1 (6 p.).

VACANCIES.

Applications are invited from duly qualified candidates for two temporary clerical posts on salaries of Rs. 40 and 50 per mensem (unclassified). The posts are expected to last for at least one year.

But not those who are thoroughly acquainted with all the branches of accounts work in the Military Works Department at Fort St. George, Madras Division and who are engaged in any way in the work of the same service which is the above-mentioned office, need apply.

The interested candidates will be on two separate probation and further promotion in the temporary establishment will depend upon their merit.

Candidates already in service should send their applications through their official superiors and should make their own arrangements to obtain leave on their previous appointments.

Applications accompanied by copies of testimonials should reach the undersigned before the 15th February 1913.

Wellington, Mysore District,
10th December 1912

T. W. ASBOTT, Captain, R.E.,
Off. Asst. Comd. Royal Engineers, Wellington District.

Applications from qualified candidates are invited for the post of acting Head Draftsman of the office for a period of about three months commencing about the 15th February 1913.

The selected candidate will be taken on a salary of Rs. 44 a month.

Camp, 25th December 1912.

K. G. FLATTS,
Executive Engineer, Camp Division.

Applications are invited from candidates who have passed the advanced or intermediate grade of the Typewriting examination for the post of a Typist in this office.

Madras, 10th January 1913.

F. ARMITAGE,
Commissioner of Police.

Wages a \$100 Engineer for the Dist. Pumping Station at Arivindsala, Kottar district, pay Rs. 120-8-10, the instrument being issued for approved service. The applicant must submit the certificate of the salary payable to a Special Provident Fund, Government adding a bonus of 75 per cent of the subscription and allowing interest at 10 per cent per annum. Service will be variable with last month's notice on either side. Five candidates' names will be provided.

2. Men with previous experience of working Diesel engines and with good mechanical engineering qualifications will be preferred.

3. Applicants with copies of certificates and testimonials should reach the undersigned before the 5th February 1929.

R. NARASIMHA ATTANGAR,

Executive Engineer, Kottar District Station.

Kozhikode, 4th January 1929.

Applicants are invited from candidates duly qualified under the Examination rules and who have also passed the Typewriting examination, intermediate grade, for the post of a clerk on Rs. 50 which is now permanently vacant in the District Revenue's Court of Sundry. The applicants should give their present appointments, if any. The applications should reach the undersigned on or before 5th February 1929. A knowledge of Telugu is necessary.

T. M. VEVEATARASWAMICAL,

Deputy Magistrate.

Bellary, 10th January 1929.

Applicants are invited from candidates who have passed the Intermediate Examination of the Madras University or at least who have the Secondary School-leaving Certificate with Typewriting examination (intermediate) for posts of Rs. 50 and Rs. 55 which have fallen vacant in this office. The posts are provided only for a short time and are likely to be made permanent in a short time. The candidates are expected to know the use of the Remington typewriter. Applicants should reach this office before the end of this month.

K. GOPALA AYYAR,

Deputy Magistrate.

Orissa, 4th January 1929.

Applicants are invited for the writing appointments of Head European Field with an allowance of Rs. 40 per month. The appointment is likely to continue for a period of one year.

3. Applicants of military personnel or retired soldiers, should possess (a) certificate of education granted by the President or Sub-Principal Officer (b) certificate under paragraph 102 of the Handbook of Instructions for British Army Officers in India (1917), or (c) certificate as army schoolmaster; if others, they should have obtained at least a completed secondary school-leaving certificate issued under the authority of Government or passed any of the other examinations mentioned in Article 1 of the Public Service Regulations.

4. Applicants should not be above 30 years of age.

5. Applications must reach the undersigned on or before the 15th February 1929.

Orissa of Small Towns, Madras.

10th January 1929.

J. KRISHNA RAU,

Magistrate.

Applicants are invited for the post of mechanic pay Rs. 50-2-12 in the Government College, Kumbakonam. Applicants should have passed Drawing (Intermediary), Cabinet making (Advanced) and should have sufficient knowledge in metal work. Applicants should report particulars of previous service, if any, and their age. Those already in Government service should submit their applications through the head of the office in which they serve. Copied testimonials should also be submitted. Applications will be received till 31st January 1929.

H. RAJAGOPAL,

Lecturer in Charge, Kumbakonam College.

Kumbakonam, 15th January 1929.

Applicants are invited from persons who have passed the Translation Test in Telugu for translating Telugu documents. They will be employed on piece-work and are not on an average from Rs. 45 to Rs. 70 a month.

3. Candidates who are qualified in Telugu and Orissa will be preferred.

High Court, Madras.

16th January 1929.

R. E. COURTNEY,

Magistrate.

Applicants are invited from duly qualified and experienced lower subordinates as from those who have passed the 6th Standard and Surveyor's Test of the Engineering College, Madras for two appointments under the Executive Engineer, Hydro-Electric Surveys on Rs. 140 per month. Applicants should be prepared to work in any part of Madras Presidency. Address the Executive Engineer, Hydro-Electric Surveys, Chingach, Madras.

S. T. SKEIDA,

Executive Engineer, Hydro-Electric Surveys.

Madras, 15th January 1929.

Applicants are invited from passed men for the following temporary appointments in the IV Circle:—

Clerks on Rs. 50, lower subordinates on Rs. 30, and surveyors on Rs. 100, for three months only.

K. K. ADHOTASWAMI MUDALIYAR,
Off. Superintending Engineer, IV Circle.

Chennai, 16th January 1929.

Applications are invited from candidates duly qualified under the examination rules for posts of clerks on Rs. 30 and above in the House, Divisional and Sub-divisional offices in the district. A knowledge of Telugu is essential. Applicants should reach the undersigned on or before the 15th February 1935.

Chief Secretary's Office,
16th January 1935.

A. BALLSLEY,
Collector.

Applications are invited for the post of an Indian Balfie on a salary of Rs. 12 per mensem, in the office of the Sheriff of Madras. A fair knowledge of English is essential. Applicants with copies of testimonials should reach this office before the 31st January 1935.

Madras, 17th January 1935.

KIRSA ABDUL KUSSAIB,
Sheriff of Madras.

Applications are invited from persons who have passed the following examinations in the Elementary grade for an acting vacancy of Tracer's post in this office:—

(1) Building Drawing and Estimating; (2) Geometrical Drawing; (3) Freehand Outline Drawing.

19th January 1935.

T. HART,
Executive Engineer, District Office.

Applications are invited from candidates duly qualified under the Examination rules for an acting clerk's post in this office on Rs. 20-60 the usual scale. Preference will be given to men who have previous office experience and good knowledge of Telugu.

Tamil Nadu office,
Coimbatore, 19th January 1935.

C. H. GADSDEN,
District Superintendent of Police.

Applications are invited from passed candidates for temporary and acting Sub-Overseers' posts on Rs. 30, 40 and 50 per mensem in this Office. Applicants stating age, qualifications and experience should reach this office before 31st January 1935.

Vijayapattinam, 20th January 1935.

M. R. KHANIKAR,
Superintendent Engineer, I Circle.

Applications are invited for the post of a Typist in the District Forest Office, North Malabar, Munnar, on Rs. 30-40-50 with a local allowance of Rs. per month on the pay. Applicants should state their qualifications fully in their applications. Preference will be given to those candidates who have passed the School Final Examination and Elementary or Intermediate grade of Typewriting Examination. Applicants should reach the undersigned not later than 15th February 1935.

Munnar, 20th January 1935.

G. S. LARRIDO,
District Forest Officer, North Malabar.

Applications are invited from candidates who have passed the Government Typewriting examination (Intermediate or Advanced grade) for the post of Typist in the office of the Superintendent, Civil Veterinary Department. The post is a permanent one and the selected candidate will be placed on probation for six months. Applications should be addressed to the Superintendents, Civil Veterinary Department, Bangalore, Madras, and should reach this office not later than the 15th February 1935.

Bangalore, 21st January 1935.

F. WARE,
Superintendent, Civil Veterinary Department.

Applications are invited from passed Lower Schoolmasters of the Madras College of Engineering for the appointments in the Grade as Sub-overseers, eighth grade (Rs. 50) in the permanent establishments and for one appointment as Sub-overseer, seventh grade, sub. post No. (Rs. 48). Preference will be given to men who have experience in irrigative works. The candidates appointed will be on probation for six months at the end of which they will be confirmed if the report on their work is satisfactory.

Bellary, 22nd January 1935.

J. M. PARKER,
Superintending Engineer, III Circle.

Applications from candidates who have passed the Lower Schoolmasters Test of the College of Engineering or otherwise qualified under the Government Examination Rules for the post of a temporary overseer on Rs. 35 in the office of the Deputy Sailing Engineer, Southern and Western Circle, Chennai, Madras, may be sent in.

Madras, 23rd January 1935.

J. R. THURAI SINGHAM,
Deputy Sailing Engineer, Southern and Western Circle.

PRIVATE ADVERTISEMENTS

On or after 26th January 1939, I intend moving the High Court to send me as a Valid Sheriff
Singapore, 23rd December 1938.

A. RAMASWAMI ATTANGAR, S.S., J.C., P.M.

On or after 26th February 1939, I intend moving the High Court to send me as a Valid Sheriff.
Sewada, 21st January 1939.

S. KAMRUPHIA, S.S., J.C.

On or after 26th February 1939, I intend moving the High Court to send me as a Valid Sheriff.
Madras, 26th January 1939.

R. RAJAJEE RAO

APPLICATION FOR A LICENSE UNDER SECTION 84 OF THE
INDIAN COMPANIES ACT, 1913.

Notice is hereby given that, in pursuance of the 84th section of the Indian Companies Act, 1913, application has been made to the Local Government for a License directing its associates under the name of 'Sri Mantharavathi Secondary School Committee, Tanjore' to be registered with limited liability but without the addition of the word 'limited' to its name.

The object for which the association is proposed to be established is to make the necessary arrangements for conducting and managing the institution called 'Sri Mantharavathi Secondary School.'

The other objects of the association are set out as follows in the memorandum of association, a copy of which may be inspected at the office of the Association at Tanjore.

Notice is hereby given that any person, company or corporation objecting to this application may bring such objection before the Government on or before the 26th day of February 1939, by a letter addressed to the Secretary to the Government of Madras, (Public) Department.

Dated the 26th January 1939.

R. RAMACHANDRA RAO,
Secretary to Government, Public Department.

ESTATE OF MRS. ALISON ISABELLA BALON (DECEASED)

The Administrator-General of Madras hereby gives notice that he is administering from the 15th January 1939 the estate of Mrs. Alison Isabella Balon, deceased, late of Whitefield under the provisions of section 32 of the Administration-General's Act, 1913, without any grant of administration and that all persons having claims against the said estate as creditors, next-of-kin, legatees or in any other manner whatsoever should prefer their claims to the Administrator-General on or before the 26th February 1939 after which date he will proceed to make a distribution of the assets of the said estate and will recognise in such distribution only such claims as shall have previously been established to his satisfaction.

Madras, 15th January 1939.

D. CHAMBER,
Acting Administrator-General.

LOST, STOLEN OR DESTROYED.

(ALL THE CASH MAY BE.)

The following Letters Nos. 2266/11 No. 890, 2266/12 No. 106 and 2266/13 No. 210 of the 4th part sent here on 1938-39 for Madras (also handed) originally issued in the name of Phyllis Helen Vincent Gough, the proprietor, by whom it was never delivered to any other person having been lost, stolen, or destroyed, notice is hereby given that payment of the above amount before and the interest thereon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favor of the proprietress. The public are cautioned against purchasing or otherwise dealing with the above-mentioned security.

Name of the proprietress—PHYLLIS HELEN VINCENT GOUGH.
Residence—Glasgow Road, Northcote, England.

NOTICE.

A will bearing date 26th June 1928 and purporting to have been executed by one P. Srinivas Madhav, lately residing at No. 24, Pittamawalam Road, Madras, has been presented for Registration in this office after the death of the testator by one Vedavalli Ammal, the guardian of minor Srinivasaprasanna, the defendant under the said will. It has been decided to hold an inquiry into the genuineness of the said will under clause (3), section 23 of the Indian Registration Act XVI of 1908 at 12 noon on Wednesday the 15th February 1939.

All persons who may wish to contest its provisions or otherwise are hereby required to appear before the undersigned, and to state their objections, if any, on that date. Any objections beyond that date shall not be attended to.

West Malabar, Sub-Deputy's Office.
26th January 1926.

A. N. VAIDYANATHA AYYAR,
Sub-Deputy.

NOTIFICATION OF SALE.

To be sold pursuant to an order dated the 7th day of July 1925 as modified by an order dated the 26th day of December 1916 both made by the Hon'ble the High Court of Calcutta in the matter of Case No. 12 of the Lower Petition and in the matter of Suit No. 192 of 1916 and in the matter of Execution Case No. 37 of 1907 of the Court of the First Subordinate Judge, Mirzapur. (Sd/-) Kishore Chandra Datta, Prince Maheswar Bahadur Shah) by the undersigned the Official Receiver of the said High Court and the Receiver appointed in the said suit at his office in the Court House on Saturday the 16th day of February 1926 at 12 noon the undermentioned property.

All that the right, title and interest vested in the undersigned as Receiver of the estate of the late Prince Maheswar Bahadur Shah, s.r.s., in the aforesaid mining rights and about the Dalbhoom Mining Estate situate within the Pargana and District of Singhbhum Thana Chhatra Sub-Deputy and Chhatra Chhatra and within Thana and Sub-Deputy Pargana in the District of Midnapore and Syant No. 1 in the Singhbhum Chhatra containing more or less 1,160 (one thousand) square miles bounded and limited on the north by the boundary of Salla Pargana in the District of Midnapore and the boundary of Bhandabhum Pargana in the District of Murshidabad on the east by the boundary of Pargana Mayadum, Bhandabhum Pargana Jankin and Pargana Salla within the District of Midnapore on the south by the boundary of Mayadum in the District of Murshidabad on the north by the boundary of Pargana Salla in the District of Singhbhum and known as the Dalbhoom Mining Estate and the same are held under a lease granted by the High Court of Calcutta on the 26th day of June 1925 corresponding with the 16th day of January 1926 granted by the High Court of Calcutta to the said Prince Maheswar Bahadur Shah and empowered by an order dated the 14th day of September 1916 made by the Hon'ble the Chief Justice of Calcutta in his capacity as Master of the Dalbhoom Estate and the said Prince Maheswar Bahadur Shah and the said Official Receiver as Receiver of the Estate of the said Prince Maheswar Bahadur Shah and the said Official Receiver.

The entire property is believed to be rich in minerals. Out of the total area of 1,160 square miles about one-third of the whole area is at present covered by certain mining leases and prospecting licenses granted in respect of gold, copper, iron and phosphate of lime within the said area. These leases and licenses at present yield a gross annual income of about Rs. 24,000 subject to certain royalties payable to the Dalbhoom Estate under the said lease and prospecting licenses.

A preliminary right to purchase the said property was claimed by Mr. V. G. Pignatelli but has been held by the said High Court as declared in the said order of the 26th day of December 1916 that the said preliminary right claimed by the said Mr. Pignatelli is invalid. The said property will be sold subject to all mining leases and prospecting licenses granted by the said receiver but free from all other encumbrances and other liabilities whatsoever existing on the date of the sale of the said property. It is at the sale the undersigned reserves that the highest bid offered for the estate is to be sold in its entirety.

Let II.—The minerals of the estate over which an lease or license has as yet been granted and which at present produce no income and areas of area of approximately 750 square miles. Owing to the war it has not been possible up to now to have the area properly surveyed by experts but it is believed that it contains minerals which when properly developed will produce a handsome profit.

Let III.—The minerals of the estate over which an lease or license has as yet been granted and which at present produce no income and areas of area of approximately 750 square miles. Owing to the war it has not been possible up to now to have the area properly surveyed by experts but it is believed that it contains minerals which when properly developed will produce a handsome profit.

The abstract of title and conditions of sale may be seen at the office of Messrs. Ott, Bignall & Co., 22, Dalhousie Square or at the office of the undersigned.

High Court, the 14th January 1926.

K. S. ROSENFELD,
Official Receiver, High Court and Receiver
appointed in Suit No. 192 of 1916.

INSOLVENCY PETITION.

No. 18 of 1926 in the Court of the District Judge, BARRACLOUGH.

Insolvent: KAPOTTA
Creditors: Krishna Rao, being minor, by guardian and natural father
Dilaga Kottappa and others

Notice is hereby given that the petitioner has put in a petition for adjudging him as an insolvent and that the petition stands posted to 26th February 1926 for objections of the creditors.

BarracloUGH, 16th January 1926.

M. V. KAPURATHA RAO,
Petitioner for the insolvent.

Take notice that V. KESAVA PILLAI, son of V. Venkateswara Pillai, living in Kottappa, Trichinopoly, has applied for the liquidation of the said V. K. P. No. 11 of 1926 and the same will be disposed of by the Official Receiver on 26th January 1926.

Trichinopoly, 16th January 1926.

S. KUPPUSWAMI AYYAR,
Receiver.

BANK OF MADRAS.

The following changes in the Bank's Staff are hereby notified:—

- Mr. E. A. Gray, to be Agent at Ennislington, vice Mr. E. F. Fletcher granted leave.
 Mr. G. L. Atwood, to be Agent at Bellary, vice Mr. Gray.
 Mr. E. D. Slater, to be Assistant in charge of Ennislington, vice Mr. Atwood.
 Mr. A. Graham, to be Agent at Bellary, vice Mr. E. F. Fletcher granted leave.
 Mr. A. C. Smith, to be Agent at Chittoor, vice Mr. Graham.
 Mr. J. B. Blackwood, to be Agent at Mandapam, vice Mr. Smith.
 Mr. L. K. O'Donoghue, to be Agent at Mandapam, temporarily, pending relief by Mr. Blackwood.
 Mr. J. A. Hill, to be Assistant at Cochin.
 Mr. C. Hooper, to be Assistant at Cochin.

(By order of the Directors)

Madras, 26th January 1915.

N. M. MURRAY,
Acting Secretary and Treasurer.

MADRAS PORT TRUST.

MINUTES OF A BOARD MEETING, No. 25 on 1910-11, HELD
ON THE 26th JANUARY 1915.

PRESENT:

The Hon'ble Mr. H. H. G. MURRAY, C.S., M. INST. C.E., Chairman.

Mr. H. H. Hood.
 Capt. C. B. Hooley, R.E.M.
 Mr. N. Brown.
 Mr. T. C. Stern.
 Lieut.-Col. C. L. Maguire, C.M.G., C.S.

Mr. W. A. Turner.
 Mr. H. P. M. Rao.
 Mr. R. S. Rao Sahadur N. G. Rajagopala
 Acharyar Aiyangar.
 Mr. R. S. C. Rajagopala Aiyangar.

200. Read, approved and recorded the minutes of the proceedings of the previous meeting held on Friday, the 14th December 1910.

201. Read and resolved G.O. No. 888, dated 24th December 1910, accepting the resignation tendered by Mr. A. A. Blyth, M. INST. C.E., of his appointment as a Trustee of the Port of Madras and appointing Lieut.-Col. C. L. Maguire, C.M.G., C.S., in his place.

202. Read a letter, dated 26th November 1910, from Sir Francis F. E. Spring, K.C.M.G., M. INST. C.E., regarding the Chairman to convey to Government and to the Board an acceptance of his nomination for the position of Ex. Agent for Madras that has been granted to him in G.O. No. 465, Revenue (General) (Madras), dated 24th November 1910.

Resolved that the Chairman acknowledge the letter and convey to Government Sir Francis Spring's acceptance of nomination.

203. Resolved, on the recommendation of the Chairman, to approve of the Resolutions passed at the Indian Railways Conference held at Simla in October 1910 which were attended by him.

204. Read a note by the Chairman submitting an estimate for Rs. 45,000 for making up about 4 acres of low-lying land at Cannanore and laying it out as a site for docks for harbours labour.

Resolved that the estimate be approved under section 74 of the Madras Port Trust Act and be submitted to Government for sanction for debt to be repaid under section 74, the work to be carried out as funds are available and the demand for site arises.

205. Read again Resolution No. 148, dated 21st August 1907, appointing Mr. A. C. Waring as Assistant Engineer on a salary of Rs. 460-00-00 with effect from 15th August 1907.

Read a note by the Chairman proposing that in lieu of the post of Assistant Engineer on Rs. 460-00-00 a new post designated "Executive Engineer" on a salary of Rs. 500-00-00 be created and that Mr. A. C. Waring, the present incumbent of the former, be appointed to the new post and allowed to draw the maximum salary thereof with, in addition, the temporary allowance of Rs. 50 mentioned in him in Board's Resolution No. 404, dated 22nd December 1910, with effect from 1st January 1910.

Resolved to approve of the Chairman's proposals.

206. Read an application, supported by the Engineer-in-Charge, from Mr. T. W. Hale, Acting Mechanical Engineer, for a month's sick leave, the whole to be eligible under the terms of his agreement with the Trust, from the latter part of April 1914 up to date of arrival.

Resolved that the leave asked for be sanctioned.

207. Read again Resolution No. 221, dated 25th September 1910, sanctioning with effect from 1st September 1910, three months' sick leave to Mr. A. A. Blyth, Superintendent of the Harbour Works, in recognition of the six months' previous leave already granted to him. Read also a note by the Engineer-in-Charge recommending that the further extension of two months' sick leave applied for by Mr. Blyth be sanctioned.

Resolved to approve of the recommendation.

208. Read again Resolution No. 240, dated 24th October 1910, sanctioning certain sailing arrangements for Messrs. A. Bhaskaran and Day Freeman during Mr. Cooper's absence on ground leave from the 20th September 1910.

Read a note from the Deputy Port Commissioner, supported by the Chairman, submitting for approval the following revised sailing arrangements to take effect from the 15th December 1910 in modification of those sanctioned in Resolution No. 246, dated the 24th October 1910, in recognition of the

retire on the former date of Mr. S. P. Coople and the grant of one year's combined leave to Mr. H. Garland from 30th October 1918.—

(4) Mr. S. P. Coople, permanent Third Harbour Master, to act as second Harbour Master from the 15th December 1918 and Mr. H. W. Cooper as assistant, drawing Rs. 550 per mensem and also to do the duties of the Senior Harbour Master until further orders.

(5) Mr. A. Mackenzie, permanent Fourth Harbour Master, to act as second Harbour Master will be considered to have done the duties of the Senior Harbour Master from the 15th October 1918 to the 15th December 1918 and will act as third Harbour Master from the 15th December 1918 drawing Rs. 475 per mensem.

(6) Mr. Guy Freeman, acting Third Harbour Master, will act as the fourth Harbour Master from 15th December 1918, and Mr. Mackenzie on other duty, drawing Rs. 510 per mensem.

Resolved, that the proposed revised sailing arrangements be approved.

275. Read a letter, dated the 10th November 1918, from Messrs. Christie, Hall & Co., requesting that two consignments, one of 125 bales polymers fibre and the other of 250 packages of said note, be awarded to have been stored on rental terms for the whole period during which they were lying in the Trust's possession and that the difference between packing charges and rent be refunded to them. Read also a note by the Comptroller.

Resolved, subject to sanction of Government, that with effect from 15th October 1918, the date on which they were stored on rental terms, up to the date of its removal from the Trust's possession, the amount of the consignments be charged out as per clause 2 (d) of Part I (4) of the Trust's Scheme of Rates in lieu of packing charges, including a retention of packing charges amounting to Rs. 135-15-0.

276. Resolved, subject to sanction of Government, which is necessary under section 41 (3) of the Madras Port Trust Act, to approve of the Trust's Traffic Manager's recommendations for retention of trucks there, in eight cases, amounting to Rs. 22-6-0.

277. The following statement of estimates submitted since the 15th December 1918 was ordered to be recorded:—

Statement of estimates by Chairman and Board.

Serial number.	Authority.		Nature of work.	Amount submitted.	Balance of budget allowed and available.	Obligations.	Remarks.
	Sp.	Dev.					
2	G.O. No. 213, 214, 215, (Sp.) (1918).	20th December 1918.	Capital Works.— Furnish of two locomotives for the Madras Port Trust. Revenue Works.— RE. Madras Port Fund.— RE. Madras Finance Fund.— RE.	1,42,500	—	Capital	—

278. Recorded the Trust's Capital and Revenue accounts for October 1918.

279. Recorded G.O. No. 251, Revenue (Special) (Madras), dated 20th December 1918, granting orders as regards the procedure to be adopted by the Trust in the matter of piermen's agreements and of payment over sanctioned estimates of Port Trust Works—vide Resolution No. 251, dated 15th July 1918.

280. Recorded G.O. Revenue, No. 314, Financial, dated the 10th December 1918, sanctioning, under section 35 of the Madras Port Trust Act, certain additional estimates in the Trust's Revenue Accounts for expenditures during the current year—vide Resolutions No. 313, dated 21st December 1918.

281. Recorded G.O. No. 316, Revenue (Special) (Madras), dated the 10th December 1918, sanctioning, under section 35 of the Madras Port Trust Act, the proposal of the Port Trust Board to appoint Captain Chis B. White, M.A., M.C., M.E., as Deputy Chief Engineer to the Trust on the terms mentioned in the Board's Resolutions No. 315, dated 21st December 1918.

282. Recorded G.O. No. 315, Revenue (Special) (Madras), dated 20th December 1918, sanctioning under section 35 of the Madras Port Trust Act an estimate amounting to Rs. 1,35,000, for the purchase of two locomotives as well as, under section 76 of the Act, the grant of the expenditure in capital—vide Resolution No. 314, dated 15th December 1918.

283. Recorded G.O. No. 323, Revenue (Special) (Madras), dated 22nd December 1918, sanctioning a revised scale of pay allowances to the Madras Port Fund employees drawing Rs. 54 and above per mensem with effect from 1st May 1918—vide Resolution No. 322, dated 21st September 1918.

284. Recorded G.O. No. 324, Financial, dated 22nd December 1918, directing the publication in the Port St. George Gazette of the statement showing the financial position of the Madras Port Fund for the year 1918-19.

285. Recorded G.O. Revenue No. 1, Revenue (Special) (Madras), dated the 20th January 1919, sanctioning the retention of the Trust's Income Tax, amounting to Rs. 35-12-0, proposed by the Board in its Resolution No. 302, dated the 15th December 1918.

285. Receipts and cash laid by the Bank of Madras for the Madras Port Trust on the 26th January 1932 were ordered to be recorded as follows:—

		Government Receipts. Rs.	Cash Receipts. Rs. A. P.	
			Rs.	A. P.
Revenue Account .. .. .	.. .. .	.. .. .	4,81,378	15 8
President Fund Account .. .. .	.. .. .	8,43,703	3,2,9	10 9
Deposit Account .. .. .	.. .. .	20,180	5,67	24 3
Indian Bankers' Home Charity Account .. .. .	.. .. .	.. .. .	1,231	9 6
Disabled Seamen's Fund Account .. .. .	.. .. .	16,560	1,836	7 4
Travellers' Fund Account .. .. .	.. .. .	16,700	11,233	15 8
Harbour Dues Advances Account .. .. .	.. .. .	.. .. .	41,590	10 23
Railway Freight Advances Account .. .. .	.. .. .	.. .. .	47,168	8 11
Capital Account .. .. .	.. .. .	.. .. .	1,16,408	0 8

MINUTES OF A BOARD SPECIAL BUDGET MEETING, No. 11 on 1930-31, HELD ON THE 16th JANUARY 1932.

PRESENT:

The Hon'ble Mr. E. H. D. Mitchell, C.M.A., M. L. C., Chairman.

Mr. H. H. Hood.

Capt. C. S. Hesley, R.L.M.

Mr. M. B. Davis.

Mr. E. C. Scott.

The Hon'ble Mr. Gordon Fraser, M.L.

Mr. W. A. Vernon.

Mr. S. J. Oyam.

Mr. M. A. Subhan Sahib Bahadur.

Mr. E. S. Rao Bahadur N. G. Rajagopala.

Subbaraj Ayyangar.

M. R. M. G. Gopal Menon Ayyangar.

282. The Revenue and Capital budget estimates of the receipts and expenditure of the Port Trust for the year 1930-31 with the revised estimates for 1930-31 which, as required by section 24, have been in the hands of the Trustees since January last were presented to the meeting by the Chairman together with the schedule of the Board's staff as per section 27 of the Madras Port Trust Act.

Resolved, under section 24, that, subject to such other alterations of figures as may, in the meanwhile, appear necessary, the estimates be approved and be authorized to Government under section 26 of the Madras Port Trust Act.

Resolved also that the schedule of staff for 1930-31, as presented by the Chairman, be approved.

283. The budget estimates of the receipts and expenditure of the Madras Foreign Fund for 1930-31 with the revised estimates for 1930-31 were approved for submission to Government.

284. The budget estimates of the receipts and expenditure of the Madras Port Fund for 1930-31 with the revised estimates for 1930-31 were approved for submission to Government.

For Trust Office, Madras,
26th January 1932.

H. H. G. MITCHELL,
Chairman, Madras Port Trust.

METEOROLOGICAL RESULTS.

FROM THE MADRAS OBSERVATORY RECORDS.

FROM THE METEOROLOGICAL OBSERVATORY, ALBANY.													
DATE.	Barometer reduced to 32°.	Temperature.				Moisture in air in volume.	Wind direction.	Wind.			Force in miles.	Direction.	General appearance.
		Corrected daily mean.		Observed extremes.				Force in miles.		Direction.			
		Dry.	Wet.	Max.	Min.			Speed in miles.	Force in miles.				
January.	70.171	35.1	80.8	81.8	68.8	11.1	10	N.E.	131	..	10	Fairly cloudy.	
19th Nov.	..	..	..	..	..	..	..	N.E.	110	..	10	Fine.
19th Dec.	80.008	78.9	88.9	88.8	87.9	10.7	10	N.E.	110	..	10	Fine with passing clouds.	
2nd Feb.	32.880	70.4	84.4	84.4	60.0	10.7	10	N.E.	110	..	10	Fine with passing clouds.	
2nd March.	..	70.4	80.7	80.9	60.0	10.7	10	N by E.	110	..	10	Fine with passing clouds.	
2nd Feb.	..	70.4	80.7	80.9	60.0	10.7	10	N.E.	110	..	10	Fine with passing clouds.	
2nd Feb.	..	70.4	80.7	80.9	60.0	10.7	10	N.E.	110	..	10	Fine with passing clouds.	
2nd Feb.	..	70.4	80.7	80.9	60.0	10.7	10	N.E.	110	..	10	Fine with passing clouds.	
2nd Feb.	..	70.4	80.7	80.9	60.0	10.7	10	N.E.	110	..	10	Fine with passing clouds.	

The aneroid barometer and thermometer are read at 10 a.m., 4 p.m. and 8 p.m., and the daily means are obtained by the application of hourly corrections, deduced from twenty years' observations. The station of the barometer is twenty-two feet above the level of the sea, and the receiver of the rain-gauge is two feet from the ground. The wind, rain and general weather reported are for the current and day—from midnight to midnight.

The total quantity of rain collected since 1st January is 86 inches, the average for the same period being 7.81 inch.

Madras Observatory, 26th January 1932.

K. VARNER,
Off. Deputy Director.



SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 4.]

MADRAS, TUESDAY EVENING, JANUARY 22, 1920. [PART. 1 o 6 p.

SALT, ANKARI AND CUSTOMS DEPARTMENT.

NOTIFICATIONS.

No. 1, dated 23rd January 1920.

NOTICE OF SALE OF ANKARI AND OTHER PRIVILEGES.

Notice is hereby given, that the number of independent shops appointed for the sale of Syner, opium and intoxicating drugs during the twelve months beginning 1st April 1920 and ending 31st March 1921 and the local limits approved for them will be notified by Collectors in their District Gazettes, and that the privilege of sale therein will be put up to public auction on the date, at the place and by the officers to be notified by Collectors, subject to the conditions hereinafter set forth. The Collector of Malabar will notify separately the special conditions under which licenses for the sale of arrack in the Kottayam valley will be granted on payment of fixed fees.

The districts in which independent ankari shops, foreign liquor licenses, beer shops and opium and opium shops, respectively, will be sold are specified below:—

From 1st April 1920.

Opium, opium and opium shops.	Foreign liquor licenses.	Beer shops.
In all districts.	In the districts of Coimbatore, Kanny, Coimbatore, Bellary, Madras, Chingleput, South Arcot, Tanjore, Madras, Coimbatore and Malabar.	In the districts of Bellary, Bellary, Chingleput, Coimbatore, North Arcot, South Arcot, Tanjore, Trichinopoly, Madras, Coimbatore, The Nilgiris, Madras and Malabar.

Licenses for the sale of foreign liquor which are granted on payment of fixed fees are dealt with on a separate notification.

Conditions of Auction Sale.

I. A deposit must be made by each bidder before bidding and will be received by the selling officer on the day of sale. A deposit of Rs. 50 will ordinarily be required from any person wishing to bid for any important shop or any large number of shops. This will be reduced to Rs. 20 on the sale of licenses for not more than two or three shops and an aggregate monthly value of Rs. 40 or less and to Rs. 5 in the case of licenses for single small shops.

II. The shops will be put up to auction in the order in which they are notified, unless the selling officer sees cause to change that order. Upon prices will be fixed at the discretion of the Collector. The reserve price placed by Government on the shops will not be published, but the average of the previous five years' results will be notified by the Collector, wherever possible, for the information of bidders.

III. No person will be allowed to bid for another unless he holds a power-of-attorney from him.

IV. The officer conducting the sale may, at his discretion, refuse to accept the bid of any person on the ground: (1) that he has been convicted by a Criminal Court or has previously been guilty of such a breach of the conditions of license or of the contract with the Government as to render him undesirable as a holder of a license; or (2) that he is insolvent or is arrested by Government; (3) that he is purely speculative; (4) that he is a village officer or a relative of a village officer of the village in which the shop is situated or which is supplied by the shop or of a neighboring village; (5) that he is a contract supplier of country spirits for the district or area within which the shop is

intended; (8) that he is a broker bidding for both ships; (7) that such a course is necessary to prevent arrangements to the detriment of Government (wholesale) or (2) for any other valid reason.

V. The ships will be loaded down to the highest bidder. If for any of the reasons mentioned in the preceding clause the highest bid is rejected, the next highest shall be taken as the ship second at the selling office's discretion. In case of dispute the selling officers' decision shall be final. The sale will be subject to the satisfaction of the Collector, who shall be at liberty to accept or reject any bid at his discretion. Such formal notification will be furnished to the successful bidder, and the same verified by the Board of Revenue for special reasons, and will be necessary whether the sale be held by the Collector himself or by any officer appointed by him.

VI. At the close of each day's sale, the deposits made by the unsuccessful bidders will be returned in full. As the auction proceeds, each person whose bid is accepted shall at once, if so required, by the selling office, or otherwise at the close of the day's sale, make a further deposit of half a month's rent (in addition to the deposit made in the clause I) for each ship within the total deposit equal to one month's rent. Should he fail to do so, the deposit made by him under clause I will be forfeited and the ship will, in such a case, be immediately by the selling office on the above conditions or otherwise disposed of by the Collector and the balance will be debited from bidding again for the same or for any other ship in the sales then in progress.

VII. Any person to whom a ship has been transferred and who has made deposits as provided in clauses I and VI shall also deposit, in cash or approved security, within ten days from the date of acceptance of the Collector's acceptance of the bid, not a further sum as with the former deposits will make up two months' rent and shall without unnecessary delay take out a licence on the conditions hereinafter set forth. In the event of one purchaser's death after issue of the licence, his heirs and assigns shall be responsible for all moneys then may become due to Government under the terms of the licence as well as for if a proper assurance of all the conditions of the licence. Should the initial deposit exceed two months' rent, the excess will be refunded when the purchaser is requested to deposit twice that sum under clause VIII infra.

VIII. In no case subsequent to the purchase shall be bound to be of definite delivery, he may be required either to deposit two months' rent in addition to the sum prescribed in clause VII supra, or to get a security or surety or assign a security bond for the due payment of all moneys that may become due to him under the terms of the contract. The bond shall be stamped (article 27, Schedule I, Act III of 1892) and registered at the expense of the purchaser if the amount exceeds Rs. 1,000. In all cases where securities are demanded the licensee shall be bound to execute a counterpart agreement.

IX. On the failure of any person to make a deposit or to take out a licence under clause VII or to comply with any regulation or to execute any agreement under clause VIII supra, the deposits already made may be forfeited and the ship may be resold under the orders of the District Officer on a date to be fixed by the Collector or may be otherwise disposed of by the latter officer. Should under the clause will be at the risk of the defaulting bidder, who will forfeit all gain, and in the event of a sale, will be required to make good the deficiency between the total amount payable for the whole period under the terms of the original sale and the total amount payable by the successful bidder at the resale. In the latter case, the forfeited deposits will be deducted from the loss arising from the resale, and the remainder, if any, will be recoverable by the same manner as if it were an error of kind revenue. Should, however, the forfeited deposits be greater than the loss by resale, the whole of such deposits will be applied to Government. The defaulting bidder will be still liable if the ship is disposed of otherwise than by resale and such deposit made in full to Government is accepted with the original sale.

X. The number of any wharf or moorings is liable to the penalties prescribed for houses at the conditions set forth below, though a local licence may not have been issued to him.

XI. The deposits referred to in clause VII or VIII may be made either in cash or in recognised Government Paper, Treasury, Municipal or Local Board securities or by depositing Postal Savings Bank pass-books. When deposits are made otherwise than in cash, the Collector may demand that they shall be of such higher face value than the cash deposit required, as in the convenience of the market he may think necessary. The amounts of Savings Bank pass-books deposited must be entered in the name of the Collector and Government promissory notes must be entered for the payment of interest at the termination of which they are deposited, if so required. Deposits in cash will be adjusted towards the payments of interest due in the last month of the period of the lease. Deposits of securities or savings bank pass-books will be returned upon payment of the full amount of the loan due in such value the depositors with that Government should take them over, in which case they will be taken over at the price of the day, and the balance, if any, due to Government must be paid in cash. In case of default under clause IX of the conditions of licence sale or under clause XI of the General conditions applicable to all Aliens and Upas holders, all securities deposited are liable to be sold for any use, not due to Government under the terms of the lease, the remainder, if any, due after such sale, being converted as revenue.

Conditions of Issue of Licence for Wholesale Vessel of Arrack.

XII. Applications for the privilege of wholesale vend of country spirits should reach the Collector concerned on or before the 1st March 1900 and would be accompanied by a fee of Rs. 15 which will be returned if the licensee whose application for license are not approved. The grant of license involves an entire privilege, and it will be open to the Collector to grant license under the conditions to other persons at any time during the currency of the license for which applications are now invited. License will be granted to persons only if they have obtained the consent of the arrack supply committee of the district to the opening of their deposit and deposited such amounts may be returned by the Collector as security for the proper observance of the conditions of the license. If such deposit are not worked to the satisfaction of the Collector, they may be closed at any time. Wholesale deposit license will not be granted to persons having interest in retail shops.

The license issued under the above clauses will contain the following general conditions common to all wharf and upas licensees and the special conditions, prescribed below for any particular kind of license.

General Conditions applicable to all Abkhar and Opium Licences.

1. Shops and depots must be opened by the dates fixed by the Collector and must be kept open every day unless their temporary or permanent closure is authorized under condition 10, 11 or 12, infra.

2. Licences which define also the persons or under the control of Government have been prescribed, provisions of shops must make their own arrangements for securing proper sites for their shops. They are at liberty to choose any site within the local limits notified by the Collector, provided the site selected is approved of by the Revenue and Public authorities. The limits of the site selected and approved will be entered in the licence. The provisions (except subject to the rules applicable to licensed persons) of sale of liquor, opium or intoxicating drugs outside their limits is prohibited.

3. Licence holder may abkhar or opium licence must be situated in an approved building of which the whole or the whole of a separate part must be suitably set aside for use as a depot or shop. In the case of abkhar shops and depots in municipalities, or towns having a population of 10,000 or over, there shall be no possible means of liquor or opium in any direction except into the main street; if there are other doors they shall be kept locked under the seal of an officer of the Salt, Abkhar and Customs departments, the interior of the shop shall be sufficiently lighted by day and the whole interior visible from the front door; the shop shall not be used as a place of residence save by the vendor and his family or dependents. If the nature of the communication between the depot or shop and an adjoining dwelling house, they must be kept locked at night.

4. Except when two or more foreign liquor licences are held by one person or in the case of licences held by students and druggists and medical practitioners, when under different licences must be conducted in different premises.

5. Private bars in liquor shops may be allowed by the Collector under a special licence to be granted by him free of fee; provided that the interior of the bar is wholly visible from the doorway and that the entrance to it is either through the main front of the shop or through a separate door provided with a proper sign to show the nature of the bar.

6. A signboard must be affixed to the front of each shop or depot showing the nature and number of the licence and the name of the person or persons who hold the licence, and (except in the case of foreign liquor) the current rate of sale. These particulars must be lightly painted in the local vernacular and in the case of abkhar and white wine depots in English also. The licence must be hung up in a conspicuous place within the depot or shop.

7. The person or persons may dressed premises of any liquor, opium or intoxicating drug except that to which the licence relates or of any accessory or substance used or capable of being used for obtaining or obtaining liquor except in accordance with the terms of a corresponding licence is prohibited.

8. Such supply of liquor, opium or intoxicating drugs to the Collector may consider sufficient to meet local requirements must be maintained in depots and shops.

9. An abkhar shop, foreign liquor licence or any shop shall be opened before 8-30 a.m. and no other shop or depot shall be opened later than 8 p.m. except under special authority.

10. (a) No depot or shop shall be kept open after 8 p.m. except under special authority. Collector may at their discretion order the closure of any depot or shop at any time as the report of the Police or for other sufficient reasons under the closure of any shop after notice has been given under such a notice to be observed in the interests of the public. The Board may be refused access under the present closure of any kind or kind or all kinds of licensed premises at any other hour than 8 p.m.

(b) Collectors are authorized to satisfy at the time of the closure when that specified shops will be closed in the interests of specified districts and that the hours of sale at specified shops which are situated within a mile of a market or assembly will be limited on market days generally so that they will be liable to limitation on such occasions by notice issued during the currency of the licence, if it is found that the shops promote drunkenness. Direction is also allowed to Collectors to order the closure of specified shops within 3 hours of the closure, and other places where large numbers of persons assemble on work days from 11-30 a.m. to 1-30 p.m., on the afternoon of pay days and at all hours on Sundays except between 10-30 a.m. and 2 p.m. A special notice enjoining these restrictions or limitations will be issued by the Collector in the licence granted to the holders of all such shops.

11. Depots and shops situated on or adjacent to line of march must be closed. If the Collector so orders, when a riotous or disorderly or other is passing or is engaged in the vicinity. Collectors or District Officers shall have power also to suspend or close any shops in cases of riotous assembly or disturbance. Every depot and shopkeeper shall be liable to close his depot or shop when there is a riot or disturbance in the neighborhood.

12. All liquor, opium and intoxicating drugs sold or kept for sale shall be of good quality and unadulterated. Nothing shall be added to liquor, opium or intoxicating drugs other than those their intoxicating power, as far as may be possible. These provisions, however, does not apply to the responsibility or blending of liquor or to the manufacture of intoxicating drugs from hemp drugs and opium in accordance with the terms of a licence. Liquor shall not be bottled except under a licence. No such different kinds of liquor be mixed and sold under the designation of one of them.

13. No person shall be employed in any abkhar or opium or shop for the sale of liquor, opium or intoxicating drugs without the special permission of the Collector unless he is a member of the owner's family.

14. The sale or transport of liquor, opium or intoxicating drugs by persons below the age of 18 or by persons not being from licence or any non-licence persons and the employment in any capacity of any person in shops or depots licensed for the sale of the same are prohibited. No person who have been convicted under the Indian Penal Code shall be employed in the transport or sale of liquor, opium or intoxicating drugs without the Collector's previous permission. The District Officer, where necessary, will fix the names of all persons employed or proposed to be employed in any depot or shop and forbid the sale of liquor, opium or intoxicating drugs by any person of whom he may disapprove.

15. No liquor, opium or intoxicating drug shall be sold or given—

(a) Except at shops specially approved by the District Officer Commanding the Division for Independent Supplies or the Officer Commanding the Cantonment or Camp, and then only in respect

(1) to members of the royal Navy, soldiers and members of their families; or
(2) to any other person living in barracks;
(3) to persons whom a witness knows, or has reason to believe, to be young persons, i.e., any class of followers (other than private servants) whether on or off duty, who have a right to be in uniform;
(4) to soldiers, sailors and Railway servants when on duty; or
(5) in any circumstances to any—
(1) European soldier under escort of the Police;
(2) child or young person under eighteen years of age;
(3) female person; or
(4) person to be interviewed.

14. No liquor, spirit or intoxicating drug shall be sold in shops except for cash. The licensee shall be bound to give full measure of the office of anything other than such to the nearest Righteous or Public officer. This condition is not, however, meant to restrict credit sales in the ordinary course of business by shopkeepers or firms of standing and respectability dealing in foreign liquor for consumption off the premises.

13. No liquor, spirit or intoxicating drug is a part of the quantities prescribed for persons, without a license as specified below shall be found in any place at any one time from any licensed person without a valid permit, nor shall liquor be sold or wholesale depots in quantities less than the minimum prescribed law.

[illegible]

20. Only rock weights and amounts as they grow from time to time prescribed by the Commission of this, Abkhaz and Georgian Republics shall be measured or used as day downward breaks, and they shall be tested and stamped by the stamping establishment of the district if the Collector shall so direct.

21. No diamonds, diamonds or growing shall be permitted in any or slope. Reclamation of any land in forests or slopes are also strictly forbidden.

17. No vessels shall be harboured in any dock or slip during the night.

23. Amount of the cost of this fee license, the amount for which the granting of a license shall be payable in twelve equal, monthly installments (into the Government treasury and further the 10th of each month beginning with April or October as the case may be. Interest will be levied on any amounts not so paid and after the 25th of the month in which term or the 25th of the month elsewhere there are liable to be sold for failure to pay them. Total sums may also be levied for failure to pay interest. Fees for such license must be presented.

24. The respondent's statement of the item shall be classified as any personal valuables.

25. Powers reserved to District Officers in respect of horses in case of failure of payment of lease or in the case of twelve horses or more on the day due. In the case of arrears, being, gunga and deer skins and forest, the present will be accepted by Subdivisional or Deputy Subdivisional in independent charge, in the case of other skins by District Officers and in other cases by District Officer. In the case of failure of payment of lease, the respondent shall be liable to pay the amount of the lease with, after from the date of issue of the notice to the said purchaser, or otherwise disposed of as the Collector's discretion. All items on account of suspension and resale or allow disposal of the privilege shall be borne by the defaulting horse, but he shall have no right to any gain which may arise. The whole of the deposit, if any, made by the licensee shall be liable to forfeiture. The officer who has taken the deposit may not be deemed after such as actions pending resale or other disposal of the deposit.

* New survey steps—see *World's Refrigeration* No. 8, dated 10th January 1976

* For more details on the design of the study, see the full report, available at www.who.int.

21. No privileges of supply or vend shall be sold, transferred or sub-letted without the Collector's previous permission. Nor, if the Collector on orders, shall any agent be appointed by the management of any such privileges without his previous approval.

22. No abkari or opium license in a Native State or Native territory will be allowed to have any interest in a license for the same article in a British district without the special permission of the Collector.

23. No abkari or opium license in a British district where a law rate of duty is in force will be allowed to have any interest in a license for the same article in any adjacent British district where there is a higher rate of duty without the special permission of the Collector.

24. Such information and information as may be required by the Divisional Officer from time to time shall be furnished by holders of licenses.

25. Licenses are issued to export to the Divisional Officer all persons who come to their knowledge of persons employed by them in the manufacture, transport or sale of liquor, opium or intoxicating drugs, committing breaches of the ^{above} laws intended to comply with the Divisional Officer's orders regarding the authorized employment of such persons.

26. Secondary dealings by licensees of any kind whatever with officials of the Salt, Abkari and Customs Departments are absolutely prohibited.

27. With the sanction of the Board of Revenue, any license shall be revocable by the Collector at his discretion on giving the license holder days' notice of such revocation, in which case a proportionate part of the fee paid will be refunded.

28. All licensees shall be bound by any additional general rules that may be prescribed under the ^{above} laws and shall, if so required by the Collector as any a shop authorized by him, deliver up their license for assessment as for the same at such times.

29. The officers authorized to inspect licensed shops and depots are—

- (1) any officer of the Revenue Department of rank not lower than Revenue Inspector, and
- (2) any officer of the Salt, Abkari and Customs Department of rank not lower than Sub-Inspector.

These officers are empowered to enter and examine the premises, to test the weights, measures, liquors, opium and intoxicating drugs in the possession of the licensee, and to sell the same at such the amounts high in the shop or depot. These officers will also make inspections when a case comes within the scope of their duty.

30. All officers authorized to inspect depots and shops are authorized to detain any liquor, opium or intoxicating drugs found unfit for consumption or use in which they may believe to have been concerned with in any of the ways referred to in subsection 22 and all Collection and Deputy and Assistant Commissioners of the Salt, Abkari and Customs Departments are empowered to detain, or destroy such liquor, opium or intoxicating drugs.

31. An inspection note-book, with pages numbered consecutively, shall be maintained for the use of inspecting officers and shall be handed over to the Inspector of the circle or to any other authorized by him to receive it on a receipt being given therefor.

32. An falsification of any of the conditions of the license either by a licensee or by any person in the employ of him will render the licensee liable to—

- either (a) fine up to Rs. 50;
- or (b) cancellation of license and resale or other disposal of the privilege at the risk of the licensee and, if considered necessary by the Collector, forfeiture of deposit;
- or (c) prosecution if the licensee or his agent for the specific offence committed.

The sum for the whole term shall become due at once, when a license is cancelled under this condition.

33. For continuing breaches of a license, continuing fine may be imposed.

34. Any license may be forfeited and the privilege be resold or otherwise disposed of at the risk of the licensee if the licensee be concerned before a Magistrate of any offence against the ^{above} laws, or if any offence under the Indian Penal Code, which in the Collector's opinion requires him to be held in, or if it is brought to the notice of the Collector that the licensee has been concerned prior to the issue of a license to him before a Magistrate of any of such offence and has committed that offence.

35. Any sum due by a licensee may be adjusted from the deposit, if any, made by him or collected under the Revenue Recovery Act as it comes of hand service. The licensee shall be bound to require any sum adjusted from his deposit within fifteen days of receipt of notice from the Tahsildar or Deputy Tahsildar in independent charge.

36. Interest on all moneys due shall be payable at the rate of 8 per cent per annum.

37. Collection may order the transfer of depots and shops from one locality to another or their closure or the opening of new depots and shops within limits as to number to be fixed by the Board of Revenue in their discretion. But no new shops should be opened unless notice of the same intended has been published in the Divisional Gazette six months before the commencement of business and no such changes to be from the interest of adjacent shopkeepers shall be made during the currency of a license except under special sanction of the Board. A Tahsildar may at any time permit the transfer of a shop within the limits notified for the shop in the sale notice.

38. The right is reserved to the Collector to grant "seasonal licenses" for the sale of liquor, opium and intoxicating drugs, on the occurrence of fairs, festivals, etc., in places in the vicinity of which there are no regularly licensed shops. Such licenses shall be issued only when absolutely necessary and shall exclusively be granted to the shopkeepers who usually supply the inventory. The license shall run only for each night not exceeding ten days as they are actually required. Not more than one license shall be issued for a fair or festival without the sanction of the Board. The fee to be paid for the license shall be fixed at the discretion of the Collector.

District.	Receipts of supplies—distillery, warehouse or wholesale depots.	Cost of liquor.	50° under-proof.	50° under-proof.
16. Madras	Madras distillery	Liquor struck ..	Rs. L. S.	Rs. L. S.
17. Bangalore	Wholesale depots	Do. ..	1 3 6	0 12 0
18. Mysore	Wholesale depots	Do. ..	1 0 0	0 10 0
19. Coimbatore	Wholesale depots	Do. ..	1 0 0	0 10 0
20. Travancore	Wholesale depots	Do. ..	1 0 0	0 10 0
21. Cochin	Wholesale depots	Do. ..	1 0 0	0 10 0
22. Calcutta	Wholesale depots	Do. ..	1 0 0	0 10 0
23. The Nilgiris	Wholesale depots	Do. ..	1 0 0	0 10 0
24. Palam	Wholesale depots	Do. ..	1 0 0	0 10 0
25. South Kanara	Wholesale depots	Do. ..	1 0 0	0 10 0
26. Malabar	Wholesale depots	Do. ..	1 0 0	0 10 0
27. Wynad	Wholesale depots	Do. ..	1 0 0	0 10 0
28. Travancore	Wholesale depots	Do. ..	1 0 0	0 10 0
29. Cochin	Wholesale depots	Do. ..	1 0 0	0 10 0
30. Calcutta	Wholesale depots	Do. ..	1 0 0	0 10 0
31. The Nilgiris	Wholesale depots	Do. ..	1 0 0	0 10 0
32. Palam	Wholesale depots	Do. ..	1 0 0	0 10 0
33. South Kanara	Wholesale depots	Do. ..	1 0 0	0 10 0
34. Malabar	Wholesale depots	Do. ..	1 0 0	0 10 0
35. Wynad	Wholesale depots	Do. ..	1 0 0	0 10 0
36. Travancore	Wholesale depots	Do. ..	1 0 0	0 10 0
37. Cochin	Wholesale depots	Do. ..	1 0 0	0 10 0
38. Calcutta	Wholesale depots	Do. ..	1 0 0	0 10 0
39. The Nilgiris	Wholesale depots	Do. ..	1 0 0	0 10 0
40. Palam	Wholesale depots	Do. ..	1 0 0	0 10 0
41. South Kanara	Wholesale depots	Do. ..	1 0 0	0 10 0
42. Malabar	Wholesale depots	Do. ..	1 0 0	0 10 0
43. Wynad	Wholesale depots	Do. ..	1 0 0	0 10 0
44. Travancore	Wholesale depots	Do. ..	1 0 0	0 10 0
45. Cochin	Wholesale depots	Do. ..	1 0 0	0 10 0
46. Calcutta	Wholesale depots	Do. ..	1 0 0	0 10 0
47. The Nilgiris	Wholesale depots	Do. ..	1 0 0	0 10 0
48. Palam	Wholesale depots	Do. ..	1 0 0	0 10 0
49. South Kanara	Wholesale depots	Do. ..	1 0 0	0 10 0
50. Malabar	Wholesale depots	Do. ..	1 0 0	0 10 0
51. Wynad	Wholesale depots	Do. ..	1 0 0	0 10 0
52. Travancore	Wholesale depots	Do. ..	1 0 0	0 10 0
53. Cochin	Wholesale depots	Do. ..	1 0 0	0 10 0
54. Calcutta	Wholesale depots	Do. ..	1 0 0	0 10 0
55. The Nilgiris	Wholesale depots	Do. ..	1 0 0	0 10 0
56. Palam	Wholesale depots	Do. ..	1 0 0	0 10 0
57. South Kanara	Wholesale depots	Do. ..	1 0 0	0 10 0
58. Malabar	Wholesale depots	Do. ..	1 0 0	0 10 0
59. Wynad	Wholesale depots	Do. ..	1 0 0	0 10 0
60. Travancore	Wholesale depots	Do. ..	1 0 0	0 10 0
61. Cochin	Wholesale depots	Do. ..	1 0 0	0 10 0
62. Calcutta	Wholesale depots	Do. ..	1 0 0	0 10 0
63. The Nilgiris	Wholesale depots	Do. ..	1 0 0	0 10 0
64. Palam	Wholesale depots	Do. ..	1 0 0	0 10 0
65. South Kanara	Wholesale depots	Do. ..	1 0 0	0 10 0
66. Malabar	Wholesale depots	Do. ..	1 0 0	0 10 0
67. Wynad	Wholesale depots	Do. ..	1 0 0	0 10 0
68. Travancore	Wholesale depots	Do. ..	1 0 0	0 10 0
69. Cochin	Wholesale depots	Do. ..	1 0 0	0 10 0
70. Calcutta	Wholesale depots	Do. ..	1 0 0	0 10 0
71. The Nilgiris	Wholesale depots	Do. ..	1 0 0	0 10 0
72. Palam	Wholesale depots	Do. ..	1 0 0	0 10 0
73. South Kanara	Wholesale depots	Do. ..	1 0 0	0 10 0
74. Malabar	Wholesale depots	Do. ..	1 0 0	0 10 0
75. Wynad	Wholesale depots	Do. ..	1 0 0	0 10 0
76. Travancore	Wholesale depots	Do. ..	1 0 0	0 10 0
77. Cochin	Wholesale depots	Do. ..	1 0 0	0 10 0
78. Calcutta	Wholesale depots	Do. ..	1 0 0	0 10 0
79. The Nilgiris	Wholesale depots	Do. ..	1 0 0	0 10 0
80. Palam	Wholesale depots	Do. ..	1 0 0	0 10 0
81. South Kanara	Wholesale depots	Do. ..	1 0 0	0 10 0
82. Malabar	Wholesale depots	Do. ..	1 0 0	0 10 0
83. Wynad	Wholesale depots	Do. ..	1 0 0	0 10 0
84. Travancore	Wholesale depots	Do. ..	1 0 0	0 10 0
85. Cochin	Wholesale depots	Do. ..	1 0 0	0 10 0
86. Calcutta	Wholesale depots	Do. ..	1 0 0	0 10 0
87. The Nilgiris	Wholesale depots	Do. ..	1 0 0	0 10 0
88. Palam	Wholesale depots	Do. ..	1 0 0	0 10 0
89. South Kanara	Wholesale depots	Do. ..	1 0 0	0 10 0
90. Malabar	Wholesale depots	Do. ..	1 0 0	0 10 0
91. Wynad	Wholesale depots	Do. ..	1 0 0	0 10 0
92. Travancore	Wholesale depots	Do. ..	1 0 0	0 10 0
93. Cochin	Wholesale depots	Do. ..	1 0 0	0 10 0
94. Calcutta	Wholesale depots	Do. ..	1 0 0	0 10 0
95. The Nilgiris	Wholesale depots	Do. ..	1 0 0	0 10 0
96. Palam	Wholesale depots	Do. ..	1 0 0	0 10 0
97. South Kanara	Wholesale depots	Do. ..	1 0 0	0 10 0
98. Malabar	Wholesale depots	Do. ..	1 0 0	0 10 0
99. Wynad	Wholesale depots	Do. ..	1 0 0	0 10 0
100. Travancore	Wholesale depots	Do. ..	1 0 0	0 10 0

3. All consignments of liquor issued to depots or shops from distilleries or warehouses shall be sealed by the officer in charge of the distillery or warehouse at the time of the distillery or warehouse-keeper. Consignments of liquor from depots to shops shall be sealed by the distillery or warehouse-keeper. The transport of liquor issued from distilleries, warehouses and wholesale depots, across the district, shall be sealed by the officer in charge of the distillery or warehouse or the depot-keeper, and sealed, and the officer in charge of the distillery or warehouse or the depot-keeper shall refuse to issue liquor in compliance with sealed consignments and sealed. The receipt supplied and wholesale depots are bound to sell to all persons licensed to purchase from them on payment of the value in legal tender. Depots and shopkeepers shall be entitled to have issued to them from the distillery or warehouse in the order of their applications and with all reasonable despatch any spirit which they are licensed to sell at any of the prescribed strength. Shopkeepers are entitled to obtain liquor from a distillery or warehouse even if there is a wholesale depot at the same place. Spirits in shops shall, however, be subject to the provisions as to sources of supply given in the table attached to section 2 and in the schedule therein.

4. The quantities purchased at one time shall not fall below the following minima:—

Persons purchasing.	From a distillery or warehouse.	From wholesale depots.
Individual shopkeepers	1 gallon	1 gallon
Wholesale depots	1 gallon	1 gallon

5. The prices to be charged by distilleries and warehousekeepers are in addition to the excise duty the rates of which per gallon are as follows:—

District.	50° under-proof.	50° under-proof.	50° under-proof.
.. ..	Rs. L. S.	Rs. L. S.	Rs. L. S.
The price of Government spirits at the distillery with the duty	2 7 0	.. ..	2 7 0
.. ..	4 0 0	.. ..	4 0 0
.. ..	5 14 0	.. ..	5 14 0
.. ..	.. ..	2 0 0	.. ..
.. ..	2 0 0	.. ..	2 0 0
..
..
..
..

Note.—Distilled spirits may be obtained at the distillery at the 50° proof, subject to the condition that there shall be added for each gallon only 10s. of 50° under-proof. The duty on spirits of 50° under-proof has been reduced in order to encourage the consumption of the native liquor.

6. The duty on spirits purchased from the nearest supply's distillery or warehouse must be prepaid into a Government Treasury unless the nearest supply has an advance account with the Treasury, in which case the duty may be paid or taken up to the rate of the balance in advance in that account. The cost price of spirits purchased should be paid to the nearest supply.

7. In the case of purchases from wholesale depots the excise duty shall be paid to the depotkeeper with the cost price.

II. GENERAL CONDITIONS APPLICABLE TO ALL WHOLESALE DEPOT LICENSEES.

1. Each such depot shall have its capacity legally set, bonded or gauged as it. The license will be responsible for the correctness of such works. The contents of casks of 40 gallons and upwards will be weighed to the nearest half gallon, those of smaller size to the nearest quarter gallon.

3. In the following cases no assignments of spirits received at depots from distilleries and warehouses and, in the case of (a), from other depots shall be opened before they have been gauged and passed by an authorized Government officer:—

- (a) In case of issues from the Vingsapora distillery to depots in the Ganagpur Agency of the Vingsapora district.
- (b) Issues of issues from the Vingsapora distillery in Malabar to depots in the Chingapudi district including the Nedapudi depots.
- (c) In case of issues from the port of British territory to another which pass through Native States or Foreign Settlements.
- (d) In case of issues from the Vingsapora distillery to the low duty trade of the South Arcot district.
- (e) In case of issues from the Bevels warehouse to the Mangala and Lingapudi sub-divisions of the Kottar district.
- (f) In case of issues from the Kottar distillery to depots in the Agency trade of the Kottar district.

In all other cases the depots are required to verify the assignments on receipt and immediately enter the contents of the containers in their accounts.

4. No assignments of spirits which have to be transported through Native States or Foreign Settlements shall be issued without their being sealed by authorized officers.

5. Each depot must be furnished with a specimen of each pattern as may be prescribed by the Government of India, Akkai and Bopale (Gowda), a Dammam-r and a Bang-mal. Bang-mal, and, if required, by the depots and their accounts also will be supplied by the department on payment of the seal.

6. Wholesale depots shall exhibit their supplies of liquor only from the distillery or warehouse authorized by the Government in the manner and in the manner of the depots at the same time, as shown in column 3 of the table in condition 5 of the conditions applicable to such depots.

7. Spirits shall be sold only to licensed vendors in the district. But wholesale depots in Malabar, where a lower rate of duty is in force, shall not sell liquor to licensed vendors in the other districts of the district, where a higher rate of duty is in force.

8. Wholesale depots shall send letters of advice to the Sub-Inspector of the range in which the shop is situated, whenever a consignment is issued to a shop in a different range from the depot. Letters of advice relating to shops in the same range as the depot shall immediately be written up by the Sub-Inspector at the time of issuing the permit and either sent to the Sub-Inspector or handed over to him when he calls upon the depot.

9. A margin allowance up to 5 per cent on the quantity ordered in each consignment received at the depot will be allowed to wholesale depots who should submit to the Inspector of the range in which the depot is situated a statement showing (a) the number of the permit received at the depot, (b) the quantity ordered in each consignment, (c) the quantity delivered, and (d) the margin accounted for in each case. The statement should be submitted not later than the 10th of the month following that in which it relates. All cases of shortage in excess of five per cent shall be dealt with by Collectors at their discretion, by a fine not exceeding double the duty payable on the excess shortage. Only one such should be kept open at a time for more. Depots should show clearly in their accounts the only from which each consignment or part of a consignment is issued.

10. Depots are required to sell all consignments of liquor issued to shops as their own stock. Collectors may require that a portion of such supply from a depot to a shop shall be in sealed bottles. The depots are required to give a private seal on the bottles of which shall be made out only on the part or other consignment in which liquor is issued, but also on the permit issued with the consignment. All depots will be required at the beginning of the year to furnish the Inspector of the range in which their depots are situated with a list of the names of the shops to be used and will not be permitted to change the list during the year.

11. Depots or their employees shall have no interest in retail spirit shops.

Special Conditions applicable to Independent Atank Shop Licenses.

1. No consignment of spirits transported through Native States or Foreign Settlements shall be opened before they have been gauged by authorized officers.

2. Shopkeepers shall have no interest in a retail spirit shop.

Conditions applicable to Tavern Licenses.

1. The licensee is prohibited from receiving spirits by purchasing, exchanging or forwarding or making any national through.

2. Every consignment containing spirits forwarded, ordered or consigned in India and received into or kept for sale at the depot shall be immediately labelled or marked with the words "Spirits consigned to India". All liquor imported in bulk and bottled in the Presidency received into or kept for sale at the depot, shall bear a printed label showing clearly the nature of the liquor contained therein, the quantity of each bottle, the name of the holder as entered in his license and the place of bottling. The licensee is forbidden to allow either the nature of the bottled liquor purchased by him or the bottle upon the bottle, on pain of forfeiture of his license.

3. If the licensee is desirous of obtaining a supply of current spirit made in Malabar, he must make his own arrangements with the supply contractor. The contractor shall not be entitled to refuse to supply current spirit except on the ground of want of stock. The liquor must be kept in unopened bottles in a "black warehouse" in Malabar.

4. The minimum strength at which imported and locally made foreign spirits are to be sold are 40° under proof for gin and 22° under proof for all other kinds of spirits including Indian spirit, except distilled spirit and current spirit.

Conditions applicable to Tavern Licenses in places where there are no Beer Shops and no Beer Shop Licenses.

Every licensed house within the Presidency is bound on payment of the value in legal tender or in security for such value being given to supply Indian beer at a price not exceeding Rs. 15-3-6, including the excise duty of Rs. 15-0-0 per hundred, to all persons licensed to sell such beer.

Applicants shall be entitled to have Indian beer of good quality brewed in them in the order of their applications and with all reasonable despatch. All complaints as to the quality of the beer supplied will be disposed of by the Board when decision shall be final.

Special Conditions applicable to Tavern Licences in places where there are no Beer Shops.

1. The privilege extends to the sale of foreign liquor to be consumed on the premises and to sale to any person at a time up to one repaid quart for removal from the premises.
2. Every certificate containing beer brewed in India and received into or kept for sale at the shop shall be conspicuously labelled or headed with the words "Beer brewed in India."

Special Condition applicable to Tavern Licences in places where there are Beer Shops.

The privilege extends to the sale of any foreign liquor except beer to be consumed on the premises and to sale to any person at a time up to one repaid quart for removal from the premises.

Special Conditions applicable to Beer Shop Licences.

1. The privilege extends to the sale of beer brewed in India to be consumed on the premises and to sale to any person at a time up to one repaid quart for removal from the premises.
2. Every certificate containing beer brewed in India and received into or kept for sale at the shop shall be conspicuously labelled or headed with the words "Beer brewed in India."

Special Condition applicable to Beer Shop Licences on the Nilgiris.

The Licensee shall obtain beer from each Brewery and at such price as the Collector may certify.

Conditions applicable to Ganga Shop Licences.

1. The license shall be held by the Intoxicating Drugs rules prescribed by the Board in Notification No. 10, dated 13th May 1918, published on pages 641-653 of the Port St. George Gazette, dated 23rd May 1918, Part II, as subsequently amended, and by any additional, general or special rules which may from time to time be promulgated and notified.

2. The privilege mentioned herein is only to the sale of ganja, bang and other intoxicating drugs prepared from the hemp plant.

3. Shopkeepers must obtain their supplies of ganja and bang from the storehouses at Tutupulan and Pondicherry or from other shops within the same districts. The Collector may, however, at any time require any licensee to obtain his supplies from any specified source.

4. During the closing month of the lease (March) no licensee shall supply for more ganja than is necessary to meet the legitimate requirements at the remaining days of the lease. Every intent for ganja in March to the Storehouse Officer shall be sent through the Inspector of the mule in which the shop is situated who may, at his discretion, refuse to pass it in full and may pass for supply only such quantity as he considers reasonable.

5. Owners of stocks at the storehouse storehouses, so long as they have stock in hand, are bound by a condition of their license to supply ganja to licensed vendors on payment, in legal tender, of the value thereof at a rate not exceeding 28 Rs. per seer of 55 lbs. or such other maximum as may be fixed under generally or with reference to any particular case. They are also bound to supply with reference to intoxicating drugs received from shopkeepers in accordance with the rules in the order of their receipt and with all reasonable despatch and to appoint agents at the storehouse to act for them during their absence, if any. Should they fail to do so, it will be open to the storehouse officer to cause intoxicating drugs on their behalf when orders are received during their absence.

6. At the Tutupulan storehouse, ganja and bang will be sold to licensed vendors at a fixed price of one Rupee per seer of ganja and three four paise or bang. Licensees desiring to purchase from the storehouse must pay both the duty and the cost price of the drugs into the treasury of the mule in which their shop is situated. They will not be allowed to make private arrangements with the owners of stocks but should forward the necessary receipts indicating the payment of duty and cost price to the storehouse officer who will make the issue from the stocks of the different vendors in turn in the order in which they have been made.

7. No arrangement of intoxicating drugs obtained from a Government storehouse shall be agreed before it has been verified and passed by an authorized Government officer. Indication of this provision will appear on the license to a fine which may extend up to Rs. 500.

8. No licensee shall keep any greater quantity of ganja, bang and other intoxicating drugs prepared from the hemp plant than may be held by the Collector. The Collector may, at any time, during the currency of the lease, if he feels that the issue to a shop are abnormally high, restrict further issue unless good reason is shown by the shopkeeper.

9. Shopkeepers are prohibited from breaking up shop stock ganja kept for sale in their shops except in small quantities for satisfying the average daily sales on their shops. Other drugs may be manufactured from ganja and bang in shopkeeper's mill in other shopkeepers.

10. No licensee shall destroy the stock or any part of his stock of ganja. The stock, if separated from the stock, as well as any part of the stock which the licensee desires to destroy should be carefully preserved for examination and destruction by an inspecting officer.

11. No licensed cultivator or licensed stockholder shall lend any interest in any seed shop.

12. If any ganja licensee is used as a stock for illicit sale or if the licensee knowingly sells ganja to a ganja smuggler or if the Collector has reason to suspect that the licensee is guilty of any offence of that nature, he may, after satisfying his reasons, forthwith cancel the license and send or otherwise dispose of the ganja at the risk of the licensee. The rest for the whole lease shall become due at once when a license is cancelled under this provision.

- * (5) The former will be issued at the discretion of the Board and Collectors on payment of an annual fee of Rs. 1,000 in the Nigita except Gadhwa, Rs. 200 in the town of Madras, Rs. 500 in town having a population of 50,000 and over and in Kachikund, Yarnand and Gochan, and Rs. 150 in the rest of the Presidency. Under these licenses the sale of liquor is in a quantity less than one reported quart and greater than two imperial gallons in one transaction will be prohibited.

- (6) Retail licenses for the sale of beer brewed in India will be issued to licensed holders for beer shops on payment of an annual fee of Rs. 50.

III. *Retail license for the supply of spirits in hotels and drinking houses.*—These will be of two classes and subject to payment of an annual fee of Rs. 200 in Rs. 150 in Madras, Rs. 100 or Rs. 50 in the Nigita, and of Rs. 50 or Rs. 10 in the rest of the Presidency, as may in each case be determined by the Collector. No liquor may be sold under these licenses otherwise than to residents in hotels and drinking-houses for their own use and that of their guests, or to casual visitors requiring liquor with the food or meals supplied to them.

In Madras a holder of a hotel license desirous of setting up and maintaining in his hotel a bar or bar room, on payment of a monthly fee of Rs. 50 by a resolution not in Rs. 20 for a second-class bar, be granted a separate license to be called a bar license. This will cover the sale of foreign liquors under the same conditions and to the same extent as the hotel license.

In Madras, special bar licenses will also be issued to others than holders of hotel licenses with the previous sanction of the Board of Revenue. The fees in each case will be fixed by the Board and the license will entitle the holder to sell to all comers.

- IV. *Refetchment-house license will be of two classes.*

- (a) *For refetchment-houses maintained by, or under the supervision and control of, religious institutions and proprietors or managers of houses of religious service for the supply of the premises of such houses by such religious or other persons.*—The annual fee payable for such license will be Rs. 50. Under these licenses liquor may be sold at fixed low prices, as to other persons served with regular meals in the house for consumption on the premises in any amount, provided that no more than one reported quart of spirits or two reported quarts of any other kind of liquor sold at the refetchment-house may be sold at one time to any such licensee for removal from the premises.

- (b) *For refetchment-houses in which the sale of liquor is exclusively combined with the supply of meals or of articles prepared and served in the European manner.*—The annual fee will be Rs. 200 in Madras and Rs. 75 in the rest of the Presidency. It will at all times be optional with the Collector to withdraw license of this description if it should appear that the sale of liquor to persons who have not partaken of meals in the refetchment-house is permitted to such an extent or so exclusively that the refetchment-house may fairly be classed as a tavern. Sale of liquor for removal from the premises will not be allowed under these licenses. The provision to be used for the sale of liquor under these licenses must be at least of the weekly maintainable value of Rs. 50 in Madras and in Gadhwa and Cochin Municipalities and of Rs. 25 in the rest of the Presidency.

V. *Occasional license, such as license for the sale of refreshment stalls in connection with race meetings and public amusements.* These will be granted by Collectors at their discretion for periods not exceeding ten days at one time and at such fees not exceeding Rs. 100 on each occasion as they may determine. No removal of liquor from the premises will be allowed under these licenses.

VI. *Special license will also be granted by Collectors in consultation with the officers of the Salt, Alkali and Customs Department when the circumstances are such as not to allow of the issue of licenses of any of the above descriptions on such terms and conditions and for such periods as they may in such cases determine.*

VII. *Distillation license.*—Annual fee, Rs. 5. The following are important provisions of this license:

- (a) Liability to give sample bottles in respect of all assignments, whether trade assignments or the property of private persons, in order that sampling purchases may have the opportunity of testing high class wines and spirits at their own houses before the actual sale.
- (b) Authority to sell wines, spirits and beer in two quantities than whole license of such description in the case of sales by auction of the property of private persons or sellers or of whole assignments which are assigned to others as unresponsible.
- (c) Authority to sell by auction at places other than that specified in the license, viz., at any private residence at which the licensee may hold an auction.

VIII. *Licenses for the sale of pure rectified spirits.*—These will be issued to chemists and druggists and other firms or persons specially approved by Collectors, on payment of an annual fee of Rs. 10. Under these licenses the possession of pure rectified spirits is excess of ten imperial gallons for much larger quantity as the Collector may, in consultation with the officers of the Salt, Alkali and Customs Department, specially sanctioned is prohibited. Pure rectified spirits must not be sold under these licenses for other than best class medical, medicinal or scientific purposes, and the maximum limit of license for other than best class medical, medicinal or scientific purposes, and the maximum limit of sale at one time to the same person is restricted to one reported quart in the case of sale to a private individual, two reported quarts in the case of sale to a chemist, medical practitioner or scientific body and three imperial gallons in any Government, Local Fund or Municipal hospital.

IX. *Licenses for the sale of fermented wines and similar preparations containing 20 per cent and upwards but not more than 40 per cent of pure spirit and fermented by Collectors on payment of an annual fee of Rs. 15.* The alcoholic strength of medicinal wines sold under these licenses must be clearly stated on the labels containing them.

X. *Licenses for supplying and sending foreign liquors will be granted to holders of wholesale licenses by Collectors and licenses for supplying to licensed distillers by the Deputy Commissioner of Alibon on payment of an annual fee of Rs. 250.*

* Where the place where there are two shops, holder of retail license for the sale of all kinds of foreign liquor except brandy, may sell in premises in which he is licensed to sell his own spirit and in which he is not the licensee at which he was licensed.

6. Licences for the bottling of foreign liquors, except beer brewed locally, will be granted to holders of wholesale licences by Collection and to fire and distillers by the Deputy Commissioner of Customs on payment of an annual fee of Rs. 50.

7. Any two or more of the above kinds of licences may be granted to the same person for the sale of liquor in the same premises.

8. No premises shall be used for the sale of liquor unless and until approved by the Collector.

9. All licences shall maintain and furnish to Collectors stations showing, separately the consumption of imported foreign liquors and locally-made spirits and beer.

10. All licences (other than commercial and special licences) will have effect for the official year, i.e., from the 1st April in each year until the 31st March of the following year.

11. The said fees exceeding Rs. 50 on all licences (other than special and commercial licences) will be payable in two installments, one half being payable when the licence is issued and the other half at the beginning of the second half-year, viz., 1st October.

12. For the convenience of the trade, On Licences will, so far as possible, reserve and dispose of applications for licences under clause IV (4) to have effect during the following official year before the issue, unless for that year. Licences for the sale of liquor in restaurants and refreshment-rooms should be very sparingly given.

13. All further information may be obtained and forms of licences may be procured at a charge of two annas each at the offices of Collectors.

No. 3.—In virtue of the power delegated under clause XIII (V) of Government Notification No. 485, dated 18th July 1920, published on pages 1222 and 1224 of the *Foot St. George Gazette*, dated 18th September 1920, Part I, and in pursuance of all previous notifications on the subject, the Commissioner of Salt, Alkali and Opium and Revenue hereby directs that, from 1st April 1922, the minimum prices below which country liquor shall not be sold in the unfederated trade shall be as follows:—

Trade	Country Spirits.	Price.
Low-duty areas of the South Coast District ..	One anna four pils per [?] dram of 40° S.G. strength.	
	Whisky.	
The low tax areas of the Presidency ..	Four annas per gallon or one pils per dram.	

Board of Revenue (Separate Revenue).
Madras, 21st January 1922.

E. GRAYAN,
Secretary.



SUPPLEMENT TO PART II
OF
THE FORT ST. GEORGE GAZETTE

No. 4.] MADRAS, TUESDAY EVENING, JANUARY 27, 1920. [PART. 2 p. 10

SEASON REPORT FOR DECEMBER 1919.

Statement showing the average fall of rain in each district during the month of December 1919, and also the total fall from 1st April 1918 up to the month compared with the corresponding figures of the preceding year and with the averages for a series of years ending 1918.

Districts.	Average.			1918-1919.			1919-1920.			
	In the month.		From 1st April 1918 to 31st Dec 1919.	In the month.		From 1st April 1918 to 31st Dec 1919.	In the month.		From 1st April 1918 to 31st Dec 1919.	
	Rainy days.	Excess.		Rainy days.	Excess.		Rainy days.	Excess.		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	
Madras.										
1. Coimbatore	..	0.0	2.15	49.91	..	0.11	10.46	..	0.00	19.19
2. Cuddalore	..	0.0	8.36	37.21	..	0.01	30.18	..	0.00	40.86
3. Tiruppur	..	0.0	0.00	31.41	..	0.00	47.01	..	0.00	41.46
4. Salem	..	0.0	0.00	19.15	..	0.17	30.71	..	0.00	43.18
5. Karim	..	0.0	0.00	20.77	..	0.08	34.71	..	0.00	40.01
6. Dindigul	..	0.0	0.00	10.18	..	0.71	43.37	..	1.00	17.01
Districts.										
7. Kanyakumari	..	0.0	0.00	84.33	..	..	30.79	..	0.00	37.41
8. Malabar	..	0.0	0.11	31.97	..	..	30.03	..	0.00	30.41
9. Travancore	..	0.0	0.18	70.00	..	0.01	17.10	..	0.00	20.11
10. Cochin	..	1.0	1.00	34.70	..	0.46	20.74	..	1.00	34.30
Central.										
11. Bellary	..	0.0	0.00	83.00	..	0.10	30.71	..	4.40	31.00
12. Channarayana	..	0.0	0.00	41.00	..	0.00	30.71	..	0.00	41.00
13. Madurai	..	0.0	0.00	41.00	..	0.10	44.71	..	0.00	41.00
14. Chingleput	..	0.0	0.00	44.71	..	0.10	30.71	..	0.00	41.00
15. North Arcot	..	0.0	0.00	44.71	..	0.10	30.71	..	0.00	41.00
South.										
16. Chittoor	..	0.0	0.00	11.00	..	1.07	30.71	..	1.00	30.41
17. North Arcot	..	0.0	0.00	30.41	..	0.00	30.71	..	0.00	30.41
18. Palani	..	0.0	0.00	21.00	..	0.00	30.71	..	0.00	30.41
19. Tirunelveli	..	0.0	0.00	20.47	..	1.15	14.28	..	0.00	17.77
20. Tirupattur	..	0.0	0.00	21.00	..	0.10	30.71	..	0.00	30.41
North.										
21. Tanjore	..	1.0	0.00	81.70	..	0.00	30.71	..	0.00	30.41
22. Madurai	..	0.0	0.00	30.81	..	0.10	30.71	..	0.00	30.41
23. Karaikal	..	0.0	0.00	11.42	..	0.71	30.71	..	0.00	30.41
24. Tirunelveli	..	0.0	0.00	13.10	..	0.00	30.71	..	0.00	30.41
West.										
25. Tirunelveli	..	1.0	1.00	107.00	..	0.00	10.00	..	0.00	100.00
26. Madurai	..	1.0	1.00	101.00	..	..	10.00	..	0.00	100.00
27. North Arcot	..	1.0	1.00	101.00	..	..	10.00	..	0.00	100.00
Other.										
28. Tanjore	..	0.0	0.00	70.10	..	0.07	30.71	..	..	..

Metereological Office, Madras,
27th January 1920.

II-500-6

J. BARNES,
Meteorologist, Madras.

TABLE III.—Statement showing the average prices of the principal food-grains and salt for the month of December 1927.

Group.	Grain.	Season.	Prices of various kinds of rice in 10 Tons per 1000.						
			Rice, mixed sort.			Rice, long.			
			In the previous month.	In the month.	Average.	In the previous month.	In the month.	Average.	
1	2	3	4	5	6	7	8	9	10
1. Rice.	1. Siam.	..	88	82	85	81	78	180	
	2. Bangkok.	..	87	80	83	80	81	181	
	3. Orizaba.	..	86	80	83	80	81	182	
	4. Siam.	..	87	80	83	80	81	183	
2. Beans.	5. Siam.	..	82	81	81	80	80	184	
	6. Siam.	..	84	81	82	80	80	185	
	7. Siam.	..	84	82	83	80	80	186	
	8. Siam.	..	84	82	83	80	80	187	
3. Corn.	9. Siam.	..	88	84	86	80	80	188	
	10. Siam.	..	88	84	86	80	80	189	
	11. Siam.	..	88	84	86	80	80	190	
	12. Siam.	..	88	84	86	80	80	191	
4. Wheat.	13. Siam.	..	87	84	85	80	80	192	
	14. Siam.	..	87	84	85	80	80	193	
	15. Siam.	..	87	84	85	80	80	194	
	16. Siam.	..	87	84	85	80	80	195	
5. Barley.	17. Siam.	..	86	84	85	80	80	196	
	18. Siam.	..	86	84	85	80	80	197	
	19. Siam.	..	86	84	85	80	80	198	
	20. Siam.	..	86	84	85	80	80	199	
6. Malt.	21. Siam.	..	85	84	85	80	80	200	
	22. Siam.	..	85	84	85	80	80	201	
	23. Siam.	..	85	84	85	80	80	202	
	24. Siam.	..	85	84	85	80	80	203	
7. Salt.	25. Siam.	..	84	84	84	80	80	204	
	26. Siam.	..	84	84	84	80	80	205	
	27. Siam.	..	84	84	84	80	80	206	
	28. Siam.	..	84	84	84	80	80	207	

Of the above, year ending 1927-28. 1. Of the above, year ending 1927-28. 2. Average of white and yellow varieties.

Remarks.—As compared with the previous month, the price of rice was stationary in four districts, rose in thirteen and fell in eight; ragi was stationary in three, rose in six and fell in three; wheat was stationary in two, rose in two and fell in two; barley was stationary in two, rose in three and fell in three; salt was stationary in seven, rose in six and fell in two.

Board of Revenue (Revenue Settlement),
Madras, 26th January 1928.

E. KAMA RAO,
Acting Secretary.



SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE

No. 43

MADRAS, TUESDAY EVENING, JANUARY 27, 1920.

(PART, 4 per

ABSTRACT OF SEASON REPORTS FOR THE WEEK ENDING 24TH JANUARY 1920.

DISTRICT REPORTS.

MANIAM.

Water-supply sufficient. Rice-cultivation 45000 acres. Sowings of paddy, ragi and sorghum proceeding in parts. Standing crops fair. Harvest of paddy completed. Pasture sufficient, fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient.

VIRASAPATAM.

Water-supply generally sufficient except in one taluk. Sowings of paddy, ragi and sorghum and transplantation of ragi and paddy proceeding in scattered parts. Standing crops thriving. Harvested sugarcane, tobacco, kharra, cotton, oilseeds, ragi, sorghum, cotton, sweet potatoes and paddy in various parts. Pasture sufficient; fodder available. Condition of cattle generally good. Employment available. Grain-stocks generally sufficient, but rice insufficient in two taluks. Prospects fair.

GOOAYANG.

Water-supply sufficient. Godavari 1 1/2 feet above normal. Ploughing; sowing of seed beds for paddy cultivation, transplantation of second-crop paddy and of tobacco proceed up to 75 per cent. Standing crops fair. Harvested pulses, cotton, paddy in fair; tobacco fair; ragi, oilseeds and oilseeds, fair to normal; and sugarcane, normal. Pasture sufficient except in one division; fodder available except in one division. Condition of cattle good; but foot and mouth disease is prevalent in parts of one taluk. Employment generally available. Grain-stocks generally sufficient. Prospects fair.

KIRINA.

Water-supply sufficient. Kistna 6 to 10 inches below normal. Ploughing of lands for second crop cultivation and sowing of paddy, oilseeds, tobacco and ragi in progress. Standing crops fair. Harvested paddy; cotton fair to normal; sugarcane fair; oilseeds, poor to fair; kharra, normal; oilseeds, fair to fair; and ragi, poor. Pasture sufficient except in four taluks; fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient except in one taluk. Prospects improving.

GUNTUR.

Water-supply sufficient. Ploughing, sowing of seeds and transplantation of ragi and paddy in progress. Standing crops fair, but oilseeds affected and cotton damaged by insects in parts. Harvested oilseeds ragi and oilseeds; cotton fair; oilseeds, ragi and cotton, poor to normal; paddy, fair to bumper; kharra, poor to fair; and sugarcane, bad. Pasture sufficient, fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

KURNOOL.

Water-supply sufficient. Kannel-Guddipudi canal flowing. Tungabhadra 1 1/2 feet below normal. Brakshala airtail average discharge 1,200 cusecs. Sowings of second crop paddy and sorghum proceeding in parts. Standing crops fair, but oilseeds slightly affected in parts. Harvested paddy and dry crops; cotton fair. Pasture generally sufficient except in parts of one taluk; fodder generally available. Condition of cattle generally good, but rinderpest prevalent in parts of three taluks. Employment available. Grain-stocks generally sufficient, but there is a great demand for sheep wool. Prospects fair.

BANGANAPALLE.

Water-supply sufficient. Agricultural operations all. Standing crops good. Harvested oilseeds; cotton fair to normal. Pasture sufficient, fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

WEILAMT.

APPENDIX

MANITAPOL

ENDDA.PAI.

NEW LITERATURE

CHOSBLETT C

HADILAS

SATURDAY AFTERNOON

CONCLUSIONS

SMITH & BOOTE

HALEM.

CONTENTS

TRICHINGOPLY.

Water-supply sufficient. 50 feet of water over the Great Anicut. Sowing of paddy, gingelly and chickpea and translocation of paddy, suga and tobacco proceeding. Standing crops good. Harvested paddy, suga, various, cotton, paddy, gingelly and chickpea; cotton fair to normal. Future sufficient; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

TANJORE.

Water-supply sufficient. Height of water over the anicuts and another branches of the Coleroon at the Lower Anicut 44 feet. Sowing of gingelly proceeding; standing crops good. Harvested paddy, suga and tobacco; translocation of paddy proceeding in some places. Standing crops fair to good. Harvested paddy, groundnut and suga; cotton fair. Future sufficient; fodder available. Condition of cattle generally good, but widespread prevalence in parts of cattle and other diseases (especially) prevails in parts of another bulk. Employment generally available. Grain-stocks generally sufficient except in one bulk. Prospects good though crops are affected in parts by the recent heavy rains.

TODURKOTTAI.

Water-supply sufficient. Translocation of paddy proceeding in parts. Standing crops good. Harvested paddy and suga; cotton fair. Future sufficient; fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects good.

TATUBA.

Water-supply insufficient in parts of one bulk and two divisions. Discharge through Tinjari main channel (i.e.) seven. Threshing, sowing of paddy and gingelly, translocation of paddy and weeding in progress in parts. Standing crops fair. Harvested paddy, suga, cotton, millet, various, groundnut and chickpea, cotton, paddy to fair; blackgram, fair. Future sufficient except in two divisions; fodder available. Condition of cattle generally good, but cattle diseases (not specified) prevails in one village. Employment available. Grain-stocks generally sufficient. Prospects fair.

TAMNAD.

Water-supply insufficient in one division. Ploughing, sowing of gingelly and chickpea, translocation of paddy, suga and tobacco and weeding proceeding or concluding in parts. Standing crops fair to good, but affected by various pests in one division. Harvested paddy, suga, cotton, millet, various, groundnut and chickpea, cotton, paddy to fair; blackgram, fair. Future sufficient except in two divisions; fodder available. Condition of cattle generally good, but cattle diseases in one bulk. Employment available. Grain-stocks generally sufficient. Prospects fairly satisfactory, but feed situation still not harvest not good.

TINNEVELLY.

Water-supply sufficient. No flow over the anicuts except. Discharge through main adequate. Ploughing and sowing of second crop paddy, gingelly and tobacco proceeding. Standing crops good. Harvested paddy, suga, cotton; cotton fair. Future sufficient; fodder available. Condition of cattle good. Employment available. Grain-stocks insufficient in three bulks. Prospects fair.

TALAKUR.

Water-supply sufficient. Agricultural operations all. Standing crops good. Harvested paddy; cotton fair. Future sufficient; fodder available. Condition of cattle generally good, but cattle diseases (not specified) prevails in two bulks. Employment available. Grain-stocks sufficient. Prospects fair.

SOUTH KANARA.

Water-supply sufficient. Agricultural operations all. Standing crops good. Harvested second crop paddy; cotton fair to normal. Future nearly in one bulk; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

TAYANCOOR.

Water-supply and pasturage sufficient. Harvest proceeding. Condition of cattle good.

TACHER.

Water-supply sufficient. Harvest proceeding. Pasture sufficient; fodder available. Condition of cattle good.

THE SINGUR.

Water-supply sufficient. Weeding and planting in progress. Standing crops fair. Harvested cotton, suga, paddy, cotton fair. Future sufficient; fodder available. Condition of cattle generally fair, but widespread prevalence in two divisions. Employment available. Grain-stocks quite sufficient. Prospects good.

SEASON TELEGRAM TO THE GOVERNMENT OF INDIA, REVENUE AND AGRICULTURAL DEPARTMENT, DELHI.

For Week ending 24th January 1926.—Work generally satisfactory. Standing crops fair generally. Harvested paddy and dry crops; cotton generally fair. Fresh sowings of paddy and dry crops progressing. Condition of cattle good generally. Water generally sufficient. Pasture and fodder sufficient generally. Prices generally steady. Prospects fair generally.

BOARD OF REVENUE
(S.S. SINGH, L. SINGH & AGST.)
MADRAS, 27th January 1926.

G. RAMA RAO,
Acting Secretary

RAINFALL AND PRICES OF THE STAPLE FOOD-GRAINS FOR THE WEEK ENDING 30th JANUARY 1960

PARTIAL SUMMARY OF THE 12 YEARS ENDING 31ST JANUARY 1906.																	
District.	Revenue of opium.					Part of Revenue (or opium) was Revenue.											
	In the week.		Up to the end of the week from 1st April.		Diss.	Part of Revenue (or opium) was Revenue.											
	1895.	Average for 12 years ending 31st Jan.	1895.	Average for 12 years ending 31st Jan.		Opium.	Revenue.	Revenue.	Revenue.	Revenue.	Revenue.	Revenue.	Revenue.	Revenue.			
Glasgow.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Amoy	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Swatow	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
Dumfriesshire.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Amoy	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Swatow	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
Dumfriesshire.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Amoy	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Swatow	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
Dumfriesshire.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Amoy	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Swatow	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
Dumfriesshire.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Amoy	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Swatow	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
Dumfriesshire.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Amoy	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Swatow	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
Dumfriesshire.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Amoy	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Swatow	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
Dumfriesshire.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Amoy	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Swatow	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
Dumfriesshire.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Amoy	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Swatow	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
Dumfriesshire.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Amoy	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Swatow	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
Dumfriesshire.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Amoy	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Swatow	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
Dumfriesshire.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Amoy	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Swatow	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
Dumfriesshire.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Amoy	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Swatow	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
Dumfriesshire.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Amoy	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Swatow	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
Dumfriesshire.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Amoy	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Swatow	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
Dumfriesshire.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Amoy	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Swatow	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
Dumfriesshire.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Amoy	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Swatow	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
Dumfriesshire.	Opium	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Vancouver	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0
	Calcutta	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0	..	55	40.0	45.0

References

Law Office

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